APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1886-87.

BY

E. GAY,

COMPTROLLER AND AUDITOR GENERAL.

CALCUTTA:
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1888.

Price Eight Annas.

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1886-87.

GENERAL REVIEW.

1. Before proceeding to give the usual detailed explanations it seems desirable to state briefly the principal circumstances which influenced the financial proceedings of the Government of India during the year under review. In 1885-86 the complications on the North-Western Frontier had led the Government to decide upon a permanent increase in its military strength, and upon the construction of a system of strategic railways and military frontier works at a large outlay, which would not lead to additional revenue but rather add permanently to the expenditure of the country a considerable sum on account of interest. The rate of exchange, too, which had remained pretty steady for some years, had fallen more than a penny during 1885-86, and had enhanced the charges under that head by more than a million. Upper Burma had been annexed, and the work of restoring order in the country and administering its affairs was attended with considerable expense. The extra outlay on these accounts was estimated in the budget of 1886-87 at nearly 2 millions and a half, and in order to provide for this excess the Government decided (1) to impose the Income Tax, (2) to transfer the outlay on Frontier Railways from Revenue to Capital Expenditure, and (3) to enlarge the Imperial revenues by a special contribution of 400,0 from the Provincial Governments, the balance being expected from improvement in the other revenues of the Imperial Government. With these arrangements it was expected that the year 1886-87 would close with a surplus of 182,2. It was soon discovered, however, that these expectations were not likely to be realized, since the state of affairs in Upper Burma needed the maintenance of a larger force at a greater expenditure than had been anticipated, and the rate of exchange experienced a further fall of more than a half-penny. Accordingly the Revised Estimate of 1886-87 had to provide for an excess expenditure of 1,334,6 as compared with the budget, and in order to meet this new condition of affairs the Government decided, for the reasons stated in paragraphs 68 to 75 of the Financial Statement of 1887-88, to suspend the Famine Insurance grant temporarily. The assistance so obtained, together with various improvements which had developed chiefly under the Railway Revenue account, promised to bring in all the funds required and leave at the end of the year a small surplus of 5. The accounts now show a surplus of 178,4 owing to the revenue being greater than the revised estimate by 741,0 and the expenditure by 563,1. The excess in expenditure lies mainly in Army charges, and in special defence works now paid from revenue for the first time. Of the improvement in revenue 395,4 occurs in the principal heads of Revenue, 50,5 in Post Office, Telegraph, and Mint, 189,2 in the Railway account, 40,1 in Irrigation, and 74,7 in Army receipts.

2. During the year under Review some minor changes have been introduced in the classification of civil receipts and expenditure. In the Military Department the pensions to Europeans are separated from the pensions to Natives of India. In the Public Works Department, the special defence charges are for the first time debited to revenue, but under a special heading.

3. Little change has been made in the form of this review. Last year the civil revenue and expenditure were stated in detail of minor heads, and the arrangement was found to be satisfactory as it brought to light various points, which would probably have been overlooked in a less minute examination.

The same system has been followed this year, and in the army division a statement has been added of the additional expenditure incurred on account of Burma. In the Public Works section of the account the differences under each head have been tabulated.

4. The following Summary gives the results to be reviewed in this report, and the details will be found in the Statements on pages 126 to 137. Throughout the report the figures are tens of rupees (Rx. 1 = ₹10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees :—

Receipts. Budget.	Receipts. Accounts.		Revenue and Expenditure.	Outgoings. Budget.	Outgoings. Accounts.
53,925,1	54,482,1	A	Principal heads of Revenue .	9,675,2	9,746,2
644,2	670,5	B	Interest	4,250,3	4,310,4
1,914,1	2,027,5	C	Post Office, Telegraph, and Mint . . .	2,227,5	2,145,3
1,433,8	1,461,6	D	Civil Administration . .	12,354,9	12,698,5
763,1	848,3	E	Miscellaneous . . .	4,848,6	4,701,1
...	...	F	Famine	1,361,3	309,0
...	...	G	Construction of Railways .	109,2	183,1
13,975,0	14,477,8	H	Railways	15,696,7	15,666,4
1,621,6	1,656,7	J	Irrigation	2,352,9	2,310,7
680,1	727,6	K	Buildings and Roads . .	5,449,3	5,201,7
841,7	985,0	L	Army Services . . .	18,266,0	19,525,0
...	...	LL	Special Defence Works .	...	325,6
...	...	M	Provincial Surplus + or deficit—	−975,4	+35,7
...	...		Imperial Surplus + or deficit— .	+182,2	+178,4
75,798,7	77,337,1		Total	75,798,7	77,337,1

Receipts. Budget.	Receipts. Accounts.		Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
+182,2	+178,4		Imperial surplus as above	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works .	5,427,1	5,670,5
...	...		Special Defence Works .	441,7	...
...	...		Redemption of Liabilities .	4,844,2	4,914,5
9,415,4	9,727,6	O	Permanent Debt . .	...	...
478,2	775,8	P	Unfunded Debt . . .	...	...
733,5	1,305,2	Q	Deposits and Advances .	...	...
...	82,8	R	Loans by Government .	897,6	...
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	3,162,0	684,4
...	236,5	T	Remittances	135,4	...
13,331,4	12,136,3	U	Secretary of State's Bills .	13,331,4	12,177,7
17,179,9	17,481,1	V	Cash balance, April 1st .	...	...
...	...		Ditto March 31st .	13,081,2	18,476,6
41,320,6	41,923,7		Grand Total .	41,320,6	41,923,7

5. The general remarks that I have to offer, before proceeding to details, are grouped under two heads, *viz.*, comparison between 1885-86 and 1886-87, and comparison between Budget Estimates and Accounts of the last-named year.

Comparison with the year 1885-86.

6. The comparison in respect of revenues is as follows :—

Revenues.	1885-86.	1886-87.	Difference, 1886-87 greater (+) or less (−).
Principal Heads of Revenue	52,442,3	54,482,1	+2,039,8
Interest	699,0	670,5	—28,5
Post Office, Telegraph, and Mint	1,965,8	2,027,5	+61,7
Civil Departments	1,427,4	1,461,6	+34,2
Miscellaneous	1,077,8	848,3	—229,5
Railways	13,684,1	14,477,8	+793,7
Irrigation	1,588,3	1,656,7	+68,4
Buildings and Roads	615,6	727,6	+112,0
Army Services	963,9	985,0	+21,1
	74,464,2	77,337,1	+2,872,9

7. Under *Principal Heads of Revenue* the largest difference is in Assessed Taxes, which presents an excess of 851,7 accruing from the Income Tax. Next in order of amount is the Land Revenue which was better than 1885-86 by 463,3 owing mainly to improved collections in Lower Burma and the revision of assessments in some parts of India. Salt yielded 312,5 and Excise 223,1 more than the previous year. The excess in Salt has been produced by a larger demand for the produce of the Punjab mines on the opening of the broad gauge line of Railway from Mulukwal to Khewra, and to larger receipts at the Sambhar lake on the recommencement of work which had been stopped for a great part of the previous year. The improvement in *Post Office, Telegraph, and Mint* may be attributed partly to the ordinary expansion of the Post Office and Telegraph Departments and especially to the increased revenue from Government messages in the latter from the annexation of Upper Burma. The decrease under *Miscellaneous* has arisen from the loss by exchange in the repayment of the Stock Receipt Loan of 1854. The larger revenue from *Railways* is due to the addition of new lines in the Southern Mahratta and Burma systems, to the development of traffic on the older ones and to the receipts of the S. P. and D. line being shown gross on its purchase by Government. The head *Buildings and Roads* includes 150,0 received in connection with the rendition of Gwalior Fort and Morar Cantonment to His Highness the Maharajah Scindia.

8. The comparison of the Expenditure side is as follows —

	1885-86.	1886-87.	Difference, 1886-87 greater (+) or less (−).
Principal Heads of Revenue	9,805,3	9,746,2	−59,1
Interest	4,330,8	4,310,4	−20,4
Post Office, Telegraph, and Mint	2,293,0	2,145,3	−147,7
Civil Departments	12,243,7	12,698,5	+454,8
Miscellaneous	4,634,6	4,701,1	+66,5
Famine	1,5,000	309,0	−1,191,0
Construction of Railways	632,0	183,1	−448,9
Railways	14,415,8	15,666,4	+1,250,6
Irrigation	2,303,7	2,310,7	+7,0
Buildings and Roads	4,485,3	5,201,7	+716,4
Army Services	20,097,8	19,525,0	−572,8
Special Defence Work	...	325,6	+325,6
	76,742,0	77,123,0	+381,0

9. The principal differences in this group are savings under *Post Office, Telegraph, and Mint,* and under *Famine, Construction of Railways* and *Army*

Services, while there has been excess expenditure in *Civil Departments, Railways, Buildings and Roads* and *Special Defence Works.* The saving in *Post Office, Telegraph, and Mint* is due to diminished expenditure in the two last named departments, in *Famine* to reduced grants for Protective Works and to withdrawal of the assignment for reduction of debt, in *Construction of Railways* to withdrawal of allotment for Frontier Railways, and in *Army Services* to the special charges incurred in 1885-86 on the North-West Frontier. The excess expenditure under *Civil Departments* is connected with the operations in Burma, under *Miscellaneous* with the loss by exchange on repayment of the Transfer Loan of 1854, under *Railways* with increased charges for interest, annuities and working expenses consequent on the purchase of the Sind, Punjab and Delhi line by the Government, and the receipt of large sums from Railway Companies, in *Buildings and Roads* with the restriction of expenditure on Public Works in 1885-86 owing to the Financial pressure.

Comparison of Accounts with Budget Estimates, 1886-87.

10. The following figures exhibit the differences in the net accounts :—

	Better.	Worse.
A Principal Heads of Revenue . .	486,0	...
B Interest	...	33,8
C Post Office, Telegraph, and Mint .	195,6	...
D Civil Administration . . .	...	315,8
E Miscellaneous	232,7	...
F Famine	1,052,3	...
G Construction of Railways . . .	...	73,9
H Railways	533,1	...
J Irrigation	77,3	...
K Buildings and Roads . . .	295,1	...
L Army Services	...	1,115,7
LL Special Defence Works . .	...	325,6
	2,872,1	1,864,8
Combined Surplus, Imperial and Provincial .	1,007,3	...

11. There was a serious falling off in the price of the Bengal Opium, but the deficiency was to some extent made good by larger receipts from the duty on the Malwa drug. On the other hand there was a great improvement in Land Revenue, Salt and Excise. The special arrangement for famine insurance was revised as explained in paragraphs 68 to 75 of the Financial Statement for 1887-88, resulting in a saving of 1,052,3. The improvement under Railways was due to a development of traffic on some of the lines, especially the G. I. P. The cost of Special Defence Works was in the budget treated as expenditure not charged to Revenue, but is now paid from revenue. The last point requiring notice in this comparison is the army expenditure on account of Burma which has exceeded the Budget provision by 1,217,8.

12. The budget estimated for an excess expenditure of 793,2 on the whole account, but this included charges amounting to 975,4 out of past accumulations of Provincial and Local balances, thereby making a surplus in the Imperial account of 975,4—793,2 or 182,2. The accounts, however, show a surplus of 178,4 in the Imperial account, and an increase in the Provincial and Local balances of 35,7 instead of a decrease of 975,4 as estimated. The net Imperial expenditure has therefore exceeded the estimate by 182,2—178,4 or 3,8, while

the Provincial and Loeal balances show an improvement over the estimate of 975,4 + 35,7 or 1,011,1. The details of these differences are given below, the sign + meaning better and — worse than estimate:—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Principal Heads of Revenue	−132,1	+689,1	+557,0	+63,0	−134,0	−71,0
Interest	+22,7	+3,6	+26,3	−60,3	+2	−60,1
Post Office, Telegraph and Mint	+114,3	−9	+113,4	+80,3	+1,9	+82,2
Civil Departments	+14,1	+13,7	+27,8	−441,6	+98,0	−343,6
Miscellaneous	+55,2	+30,0	+85,2	+124,8	+22,7	+147,5
Famine	...	...	...	+1,052,3	...	+1,052,3
Constructions of Railways	...	...	...	...	−73,9	−73,9
Railways	+436,8	+66,0	+502,8	−4,6	+34,9	+30,3
Irrigation	+19,3	+15,8	+35,1	+4,7	+37,5	+42,2
Buildings and Roads	+3,9	+43,6	+47,5	+84,7	+162,9	+247,6
Army	+143,3	...	+143,3	−1,259,0	...	−1,259,0
Special Defence Works	...	...	...	−325,6	...	−325,6
Total	+677,5	+860,9	+1,538,4	−681,3	+150,2	−531,1
Total both sides	−3,8	+1,011,1	+1,007,3	...	...	...

13. The improvement in the Provincial Section occurs chiefly in the Principal heads of revenue and in the expenditure of the Civil Departments and under Buildings and Roads. The notable items making up the difference in the Imperial section are as follows:—

Imperial.	Better.	Worse.
Opium Revenue (net)	...	363,2
Salt Revenue (net)	273,6	...
Telegraph (net)	175,3	...
Famine Insurance	1,052,3	...
Savings under Superannuation	73,1	...
Loss by Exchange	111,4	...
Burma—		
Police	...	219,0
Marine	...	144,4
Military	...	1,217,8
Other Military Expenditure (net) excluding exchange	191,0	...
Guaranteed Railways (net) (excluding exchange on English expenditure shown below)	396,7	...
State Railways (net) do. do.	265,7	...
Saving under Military Works	93,6	...
Special Defence Works	...	270,3
Exchange on English expenditure	...	551,7
Minor improvements under other heads	129,9	...
	2,762,6	2,766,4
Net worse	...	3,8

Section A.—PRINCIPAL HEADS OF REVENUE.

1885-86 Accounts.		Budget.	1886-87. Revised.	Accounts.
52,442,3	RECEIPTS	53,925,1	53,665,7	54,482,1

14. The principal features of this group may be summarised as follows. *Land Revenue* is better than 1885-86 and the Budget by 463,3 and 295,4, respectively, owing largely to increased collections in Lower Burma and to new and revised settlements in some parts of India. *Opium* is better than 1885-86 by 5 only notwithstanding the sale of 4,506 more chests in Bengal and is worse than Budget by 284,6. There was a serious fall in the price of Bengal opium, but the deficiency on this account was to some extent made good by larger receipts from the duty on the Malwa drug. *Salt* also shews an improvement of 312,5 and 265,1, produced by large demands on the Punjab mines, consequent on the completion of the broad-gauge Railway from Mulukwal to Khewra, to large receipts at Sambhar on the recommencement of works which had been stopped for a great part of the previous year, and to general activity in the salt trade. *Excise* shews 223,1 more than 1885-86 and 240,4 more than Budget, but part of this is nominal and arises from changes in the method of making up the account. There was increased consumption in Bengal and Bombay. Under *Assessed Taxes* a large excess occurs (851,7) over the previous year as the result of the Income Tax, but the actual realizations fell short of the Budget by 103,4. A full explanation of these and the other minor changes will be found in the following paragraphs.

I.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Ordinary Land Revenue.	Accounts . 1885 86 .	99,6	602,9	656,8	384,8	3,773,8	5,718,9	2,087,0	4,763,2	3,322,1	21,409,1
	Budget .	90,6	609,1	716,0	379,9	3,730,8	5,754,0	2,092,3	4,500,4	3,188,0	21,061,1
	Revised . 1886 87 .	95,1	609,1	769,5	381,7	3,735,0	5,764,0	2,089,3	4,566,9	3,173,1	21,183,7
	Accounts .	94,5	622,8	857,2	392,8	3,774,0	5,807,4	2,087,5	4,605,8	3,215,1	21,457,1
Rent of resumed Police Service lands and Service Commutations.	Accounts . 1885-86 .	...	...	...	...	7,4	...	18,7	...	810,9	837,0
	Budget .	...	...	...	...	7,8	...	18,7	...	732,7	759,2
	Revised . 1886-87 .	...	...	...	...	7,7	...	19,0	...	810,9	837,6
	Accounts .	...	...	...	...	7,7	...	19,2	...	873,2	900,1
Capitation tax . .	Accounts . 1885-86 .	...	...	315,5	...	...	...	...	...	...	315,5
	Budget .	...	...	316,0	...	...	...	...	...	...	316,0
	Revised . 1886-87 .	...	...	313,0	...	...	...	...	...	...	313,0
	Accounts .	...	...	313,7	...	...	...	...	...	...	313,7
Sale of Proprietory Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates.	Accounts . 1885-86 .	2	...	...	2,7	41,4	1,5	1,3	3,4	1,6	52,1
	Budget .	4	...	...	1,2	45,9	2,1	1,0	3,4	5	54,5
	Revised . 1886-87 .	2	...	...	1,2	52,3	1,1	5	2,3	1,5	59,1
	Accounts .	...	...	...	1,8	61,9	4	4	6,9	5,6	77,0
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts . 1885-86 .	13,5	3,1	78,1	35,5	33,6	51,3	62,9	135,1	120,3	533,4
	Budget .	13,1	2,4	119,0	32,7	37,3	41,6	68,0	173,7	122,4	610,2
	Revised . 1886-87 .	15,5	2,9	117,5	32,7	30,0	42,1	51,2	158,8	114,3	565,0
	Accounts .	17,9	2,9	143,1	36,0	33,9	42,4	65,3	236,4	160,2	738,1
Upper Burma Receipts	Accounts . 1885-86 .	...	...	7,9	...	...	...	...	...	...	7,9
	Budget .	...	...	515,0	...	...	...	...	...	...	515,0
	Revised . 1886 87 .	...	...	210,4	...	...	...	...	...	...	210,4
	Accounts .	...	...	167,2	...	...	...	...	...	...	167,2
TOTAL . . .	Accounts . 1885-86 .	113,3	606,0	1,058,3	423,0	3,856,2	5,771,7	2,169,9	4,901,7	4,254,9	23,155,0
	Budget .	104,1	611,5	1,666,0	413,8	3,821,8	5,797,7	2,180,0	4,677,5	4,043,6	23,316,0
	Revised . 1886-87 .	110,8	612,0	1,410,4	415,6	3,825,0	5,807,2	2,160,0	4,728,0	4,099,8	23,168,8
	Accounts .	112,4	625,7	1,481,2	430,6	3,877,5	5,850,2	2,172,4	4,849,1	4,254,1	23,653,2
Deduct—Land Revenue due to Irrigation	Accounts . 1885-86 .	...	...	...	...	...	87,2	41,1	380,5	53,8	562,6
	Budget .	...	...	...	...	...	87,2	44,0	356,6	67,9	555,7
	Revised . 1886 87 .	...	...	...	...	...	87,2	46,0	356,7	68,4	558,3
	Accounts .	...	...	...	...	...	87,2	68,2	390,2	51,9	597,5
TOTAL . . .	Accounts . 1885-86 .	113,3	606,0	1,058,3	423,0	3,856,2	5,684,5	2,128,8	4,521,2	4,201,1	22,592,4
	Budget .	104,1	611,5	1,666,0	413,8	3,821,8	5,710,5	2,136,0	4,320,9	3,975,7	22,760,3
	Revised . 1886-87 .	110,8	612,0	1,410,4	415,6	3,825,0	5,720,0	2,114,0	4,371,3	4,031,4	22,610,5
	Accounts .	112,4	625,7	1,481,2	430,6	3,877,5	5,763,0	2,104,2	4,458,9	4,202,2	23,055,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

15. In the *ordinary land revenue* there was a shrinkage in India as compared with 1885-86, owing to the low rates prevailing in Quetta, where the revenue is mostly realised in kind, but the result is better than was expected in the estimate, which provided for large remissions on coffee lands in Coorg. The price of coffee, however, having improved, remissions were not required to the extent anticipated. The large collections in the Central Provinces are due to the revised settlements in the Raepur and Sambalpur Districts, and the recovery of arrears. In Lower Burma the revenue came in freely as the country began to quiet down after the disturbances of 1885-86. The improvement in Assam is attributed to extension of cultivation, progressive rates on waste lands, and greater punctuality in realising the demand. In Bengal and the North-Western Provinces a special effort was made towards the end of 1886-87 for the collection of all demands within the year. In the Punjab there is a difference of 4,8 only between the forecast and the actuals shewing that the former was carefully framed. In Madras the revenue in 1885-86 included a large amount of arrears. In 1886-87 the collections exceeded the estimate in consequence, partly of the augmented demand, and partly from the vigour with which the recoveries were pushed. Some of the Madras districts had an exceptionally favourable season, but this was counterbalanced in other parts of the presidency. In Tanjore, however, large remissions that were granted in the previous year, were disallowed and collected in 1886-87. The large receipts in Bombay have accrued from enhanced rates of assessments, from the extension of cultivation in two districts, from new settlements in Hyderabad, and from the unexpected recovery in Broach, at the end of March, of a large amount which was not expected to be realised until 1887-88. The increase would have been more prominent, but, owing to a change of classification, certain sums which were treated as ordinary revenue in the estimate have appeared as miscellaneous revenue in the accounts.

16. As regards the other headings, the difference between estimate and actuals in the Bombay revenue from *rent of resumed lands*, is due to the former being based on the old survey rates, while the collections proceeded on the new scale. The Burma estimate for the *capitation tax* was too sanguine. The Bengal receipts from *sales of waste lands*, &c., were augmented by large proceeds from leases in the Sunderbuns and from the redemption of land tax in the 24-Pergunnahs. The Bombay receipts include the sale-proceeds of a portion of the Imperial Mody Bay estate, which had accumulated with the Bombay Port Trust. It was not provided for in the budget. The improvement in *fisheries and other miscellaneous revenue* is due in India to the Quetta Assigned Revenue which is improving, in Burma to the restoration of order in the country, in Assam to the opening out of new fisheries and to the yield from elephants and coal royalties, in Madras to the inclusion of certain local fund revenue and of the chank fishery, and in Bombay to local receipts and to the change of classification noticed above in the last paragraph. On the other hand there was a decline in Bengal, owing to the order for the recovery of copying fees in stamps not having been taken into consideration when the budget was framed. The Punjab estimate was high. As regards *Upper Burma* receipts, the unsettled state of the country prevented cultivation, and the expected revenue was not received.

17. The principle on which the land revenue is divided between the Imperial and Provincial Governments has been explained in previous reports, and henceit will be sufficient on this occasion to give only the following statements, which show how the results in 1886-87 have been worked out. It should be noticed that owing to the financial pressure the Imperial share of the revenue was increased by special contributions of 120,0, 20,0, 60,0 and 200,0 from the Central Provinces, Assam, Madras and Bombay respectively.

A.—Transactions affecting the distribution of Land Revenue in 1886-87.

Province.	Capital outlay from Provincial Revenues.	Contributions Imperial and Provincial.	Special adjustments between Imperial and Provincial.			Inter-provincial adjustments.	Total Net credits (+) or debits (—) to Provincial.
			Receipts.	Payments.	Net.		
Central Provinces	...	—120,0	8	...	+8	—1,6	—120,8
Burma	...	+4,3	1,0	16,5	—15.5	—4,3	—15.5
Assam	...	—20,0	12,3	6,0	+6,3	—5,6	—19,3
Bengal	...	+2	72,1	23,4	+48.7	+12,5	+61,4
N.-W. Provinces and Oudh	+25,8	...	12,5	13,8	—1,3	+1,5	+26,0
Punjab	...	+7,2	35,1	..	+35,1	+11,7	+54,0
Madras	...	—62,0	74,1	17,8	+56,3	+1	—5,6
Bombay	...	—202,1	37,6	17,0	+20,6	+1,8	—179,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

B.—Distribution of the Land Revenue in 1886-87.

Provinces.	Total Revenues.	Percentage of Provincial share.	Provincial share.	Special adjustments noted above.	Revised share.	Land Revenue not included in the Division.			Distribution of the Land Revenue.			
						Impl.	Provl.	Local.	Impl.	Provl.	Local.	Total.
Central Provinces	625,7	49·2047	307,8	—120,8	187,0	...	...	...	438,7	187,0	...	625,7
Burma	1,179,0	32·8367	387,2	—15,5	371,7	(a) 167,2	134,6	4	974,5	506,3	4	1,481,2
Assam	430,6	63·0222	271,4	—19,3	252,1	...	...	...	178,6	252,1	...	430,7
Bengal	3,877,5	32·2284	1,249,6	+61,4	1,311,0	...	...	...	2,566,5	1,311,0	...	3,877,5
N.-W. Provinces and Oudh	5,787,4	25·4542	1,473,1	+26,0	1,499,1	...	62,9	...	4,288,3	1,562,0	...	5,850,3
Punjab	2,169,6	40·7193	883,5	+54,0	937,5	...	...	2,7	1,232,1	937,5	2,7	2,172,3
Madras	4,734,5	28·8073	1,363,9	—5,6	1,358,3	...	...	114,6	3,376,2	1,358,3	114,6	4,849,1
Bombay	3,362,5	59·8216	2,011,5	—179,7	1,831,8	5,6	873,2	12,8	1,536,3	2,705,0	12,8	4,254,1

(a) On account of Upper Burma Land Revenue.

II.—Opium.

1885-86, Accounts.		Budget.	1886-87, Revised.	Accounts.
6,296,0	Bengal sale of Opium	6,660,0	6,147,0	6,147,0
2,449,0	Bombay Opium Pass fees	2,346,8	2,544,3	2,583,4
	Excise Opium—			
2	India	1	2	2
21,9	Central Provinces	22,0	21,9	21,5
27,6	Burma	27,6	32,0	33,3
42,0	Assam	43,1	42,5	42,0
53,9	Bengal	53,5	55,0	55,2
42,5	North-Western Provinces	43,2	44,0	43,7
...	Punjab	11,6	2,9	3,2
9,4	Miscellaneous	19,7	9,1	13,5
8,942,5	Total	9,227,6	8,898,9	8,943,0

18. The Bengal actuals with 54,750 chests sold at an average of 1,123 do not compare favourably with the Budget, which looked for 55,500 chests and an average of 1,200 per chest, but they come very close to the revised estimate, which was framed at a time when most of the circumstances affecting the actuals were ascertainable.

19. On the other hand the increased realization in Bombay, on account of pass fees, was brought about by a desire to anticipate the "likin" tax which the Chefoo Convention makes leviable with the import duty, and also by the reported failure of the China crop. It is chiefly due to this that the total opium revenue corresponds closely with the actual figures of 1885-86, in spite of the falling off in Bengal.

20. The excise opium in Burma shews an increase as compared with the original estimate in consequence of greater competition for the Licenses at Akyab and Mergui, and of increased sales of the drug owing to the influx of a large number of camp followers and others attending the Military Force in Burma. In Bengal and the North-Western Provinces the increased receipts are due to general larger consumption of the drug. In the Punjab the original estimate of 11,6 was calculated on a probable consumption of 400 mds. at 7-4 per seer, but the Revenue authorities subsequently reduced the figure to 100 mds. and the actuals bear out the revised estimate very closely. The following table shews the sales and produce in Bengal and the exports from Bombay:—

Year.	Bengal.					Bombay.		
	Balance in stock on 1st April. Chests.	Produce of season. Chests.	Chests sold.	Average price per chest. ₹	Total price.	Chests.	Rate.	Amount.
1876-77	50,504	68,051	47,240	1,270	6,000,0	49,136	600	2,948,2
1877-78	71,315	67,167	49,500	1,266	6,269,3	45,830	600	2,749,8
1878-79	88,982	43,140	55,500	1,225	6,798,6	36,807	650	2,393,0
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211½	650 & 700	3,141,1
1880-81	67,483	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,732	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6,052,0	39,039	650	2,537,9
1885-86	55,790	64,925	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87 Budget	...	...	55,500	1,200	6,660,0	36,134	650	2,346,8
1886-87 Revised	...	...	54,750	1,123	6,147,0	39,192	650	2,544,3
1886-87 Actuals	69,705	64,500	54,750	1,123	6,147,0	39,745½	650	2,583,4

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt.

		India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	Total.
Sale of Government Salt.	Accounts . 1885-86 .	113,5	30,4	...	...	937,0	77,8	1,158,7
	Budget . 1886-87 .	174,4	32,0	...	...	443,9	35,2	685,5
	Revised . 1886-87 .	176,9	56,3	...	...	498,1	62,0	793,3
	Accounts . 1886-87 .	172,6	62,2	...	...	427,7	61,2	723,7
Excise on local manufacture.	Accounts . 1885-86 .	10,0	...	3,5	96,2	501,8	1,749,5	2,361,0
	Budget . 1886-87 .	11,2	...	3,5	99,4	942,2	1,408,7	2,465,0
	Revised . 1886-87 .	10,0	...	3,2	...	894,3	1,494,2	2,401,7
	Accounts . 1886-87 .	9,5	...	3,3	...	985,1	1,516,5	2,514,4
Duty on imported Salt	Accounts . 1885-86 .	...	...	15,9	1,803,6	3	2,1	1,821,9
	Budget . 1886-87 .	...	...	22,5	1,800,6	2	2,4	1,825,7
	Revised . 1886-87 .	...	...	16,5	1,917,1	5	2,0	1,936,1
	Accounts . 1886-87 .	...	...	29,5	1,948,5	2	2,0	1,980,2
Inland Customs duty .	Accounts . 1885-86 .	953,7	...	...	...	...	...	953,7
	Budget . 1886-87 .	1,331,6	...	...	...	...	...	1,331,6
	Revised . 1886-87 .	1,329,4	...	...	...	...	...	1,329,4
	Accounts . 1886-87 .	1,371,0	...	...	...	...	...	1,371,0
Miscellaneous . .	Accounts . 1885-86 .	28,8	...	...	10,1	9,1	1,8	49,8
	Budget . 1886 87 .	47,8	...	...	12,0	13,7	3,7	77,2
	Revised . 1886 87 .	42,7	...	...	10,0	16,1	1,8	70,6
	Accounts . 1886 87 .	42,6	...	...	10,2	12,0	3,5	68,3
Upper Burma . .	Accounts . 1885-86 .	...	...	...	...	...	...	...
	Budget . 1886-87 .	...	...	7,5	...	...	...	7,5
	Revised . 1886-87 .	...	...	7,5	...	...	...	7,5
	Accounts . 1886-87 .	...	...	...	...	...	...	...
Total .	Accounts . 1885-86 .	1,106,0	30,4	19,4	1,909,9	1,448,2	1,831,2	6,345,1
	Budget . 1886-87 .	1,565,0	32,0	33,5	1,912,0	1,400,0	1,450,0	6,392,5
	Revised . 1886-87 .	1,559,0	56,3	27,2	1,927,1	1,409,0	1,560,0	6,538,6
	Accounts . 1886-87 .	1,595,7	62,2	32,8	1,958,7	1,425,0	1,583,2	6,657,6

21. The increase under this head as compared with last year's actuals shews a growing revenue, and India and Bengal are its chief contributors. In India, the completion of the broad-gauge line of Railway from Mulukwal to Khewra, coupled with the lowering of the rates of Rail freight on Rock Salt, created a considerable demand on the Punjab mines for that commodity. The Kohat Salt also was in greater request, but these improvements were counterbalanced, to some extent, by the unfavourable season at the Sultanpore Salt sources.

22. The large excess over estimates in the Central Provinces is due to increased sales of Baragora salt, and in Burma and Bengal to larger importations arising from a return of activity in the Salt trade. The large variations in Madras, both under "Sale of Government Salt" and "Excise on local manufacture," are attributable, in some measure, to the transfer from the Bengal accounts of the transactions in Orissa, but more particularly to the gradual substitution of the excise duty for the Government monopoly, which has the effect of decreasing both sides of the account by about three annas (the cost price) for every maund of the monopoly supply supplanted by the excise.

23. The decrease in Bombay, as compared with the actuals of 1885-86, is owing to the cessation of the extraordinary demand for the Baragora salt, which arose from the stoppage of Sambhar Lake produce in that year. On the other hand, the increased exports to the Madras Coasts and to Calcutta have led to the improvement over the Budget and Revised Estimates.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

IV.—Stamps.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Court-fee Stamps	Accounts . 1885 86 .	21,4	94,7	60,6	55,9	968,3	471,1	226,7	367,0	244,3	2,510,0
	Budget . 1886-87 .	21,1	95,9	66,0	56,5	970,0	476,5	236,6	348,1	256,2	2,526,9
	Revised . 1886-87 .	22,2	102,1	57,6	54,9	981,8	476,5	234,9	361,0	270,3	2,561,3
	Accounts . 1886-87 .	22,4	103,8	58,7	54,0	999,2	483,6	235,5	363,0	271,1	2,591,3
Commercial and other Stamps.	Accounts . 1885-86 .	18,0	41,9	32,3	22,0	337,4	147,4	104,7	214,8	162,4	1,080,9
	Budget . 1886-87 .	20,5	41,3	33,2	22,0	346,0	146,1	101,5	223,6	163,5	1,097,7
	Revised . 1886-87 .	19,4	42,9	29,1	19,7	341,0	151,0	110,0	211,6	168,6	1,093,3
	Accounts . 1886-87 .	19,4	42,6	29,3	19,8	334,3	150,6	113,1	212,2	169,0	1,090,3
Fines and Penalties and Miscellaneous.	Accounts . 1885-86 .	2	4	9	4	20,1	3,3	2,5	8,2	36,3	72,3
	Budget . 1886-87 .	2	6	8	4	9,6	2,4	2,2	8,3	35,3	59,8
	Revised . 1886-87 .	3	5	8	4	8,9	2,5	2,6	7,4	39,1	62,5
	Accounts . 1886-87 .	3	5	8	4	12,8	2,6	2,8	6,9	39,2	66,3
Upper Burma	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	...	...
	Budget . 1886-87 .	...	...	10,0	...	...	...	...	...	...	10,0
	Revised . 1886-87 .	...	...	4,0	...	...	...	...	...	...	4,0
	Accounts . 1886-87 .	...	...	3,4	...	...	...	...	...	...	3,4
TOTAL	Accounts . 1885-86 .	39,6	137,0	93,8	78,3	1,325,8	621,8	333,9	590,0	443,0	3,663,2
	Budget . 1886-87 .	41,8	137,8	110,0	78,9	1,325,6	625,0	340,3	580,0	455,0	3,694,4
	Revised . 1886-87 .	41,9	145,5	91,5	75,0	1,331,7	630,0	347,5	580,0	478,0	3,721,1
	Accounts . 1886-87 .	42,1	146,9	92,2	74,2	1,346,3	636,8	351,4	582,1	479,3	3,751,3

24. The increase under this head, as compared both with the estimates and the actuals of 1885-86, confirms the growing tendency of the revenue from this source.

25. The improvement in India is mainly due to larger sales of stamps in the newly settled districts of Beluchistan. In the Central Provinces the excess is attributed to the failure of the kharif crops resulting in the renewal of bonds from the ryots, as also to the progress of Railway works, leading to larger sales of Receipt Stamps.

26. The disturbed state of some of the districts in Lower Burma seriously interfered with business, and accounts for the falling off in that Province. The Upper Burma reports shew, that owing to unavoidable delay in establishing Civil Courts, the receipts provided for in the Budget and Revised, were not fully realized.

27. Assam also shews a falling off chiefly in the Sylhet district. It is attributed to the impoverished condition of the people consequent on the floods and three bad years in succession. There was also a decrease in the number of civil suits in some districts.

28. In Bengal increased litigation consequent upon the introduction of the Bengal Tenancy Act is still in operation, but the orders of Government to collect copying-fees in stamps accounts for the bulk of the excess in this Province. The improved receipts in the North-Western Provinces under "Court-fee Stamps" and "Commercial and other Stamps," are due to the ordinary expansion of the revenue and to increased litigation.

29. In the Punjab there was a general improvement under all the heads, but an unfavourable agricultural season led to renewal of bonds from the ryots to the money-lenders, followed by a special increase under Court-fee Stamps.

30. The falling off in Madras from the exceptional amount of last year was anticipated in the Budget and revised estimates, and is not attributable to any special cause. In Bombay the improvement is due partly to the extension of Railway lines leading to numerous conveyances from the owners of lands to the Railway authorities, and partly to the establishment of an additional Court in the Kaira and Panchmahal Districts, but more generally to the increasing prosperity of the people. Under Court-fee Stamps there is an exceptional receipt of 8,3, the value of stamp-duty on the probate in a single estate.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras	Bombay	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts . 1885-86 .	60,0	209,3	115,7	50,4	804,3	484,3	95,8	809,4	777,2	3,406,4
	Budget .	59,1	206,0	121,3	52,2	825,7	487,5	98,8	780,0	750,0	3,380,6
	Revised . 1886-87 .	60,9	209,9	121,7	54,0	835,7	512,2	100,0	830,0	797,0	3,521,4
	Accounts .	70,4	214,6	135,9	53,1	854,7	523,9	100,5	853,1	805,0	3,611,2
Opium . . .	Account . 1885-86 .	2,3	42,7	92,6	167,2	153,5	51,3	35,1	71,6	105,4	721,7
	Budget .	2,2	43,8	100,0	170,8	153,7	52,2	42,6	66,0	92,8	724,1
	Revised . 1886-87 .	2,5	42,0	100,4	168,6	153,7	52,4	35,6	66,0	105,5	728,7
	Accounts .	2,7	42,2	110,7	166,7	157,0	53,5	36,0	62,7	113,8	745,3
Other Receipts . .	Accounts . 1885-86 .	4	3	1,8	...	7	3	1	2,0	17,9	23,5
	Budget .	2,2	2	1,6	...	6	3	2	2,0	13,0	20,1
	Revised . 1886-87 .	2,3	6	1,2	.	6	4	4	1,0	7,5	14,0
	Accounts .	1	7	1,1	..	9	4	5	9	7,4	12,0
Upper Burma . .	Accounts . 1885-86 .	...		5	..	...	..	...	...	..	5
	Budget .	...	...	10,0	...	...	...	...	...	...	10,0
	Revised . 1886-87 .	...	...	3,5	...	...	...	...	..	...	3,5
	Accounts .	...	...	6,7	...	...	..	...	...	.	6,7
TOTAL .	Accounts . 1885-86 .	62,7	252,3	210,6	217,6	958,5	535,9	131,0	883,0	900,5	4,152,1
	Budget .	63,5	250,0	232,9	223,0	980,0	540,0	141,6	848,0	855,8	4,134,8
	Revised . 1886-87 .	65,7	252,5	226,8	222,6	990,0	565,0	136,0	897,0	910,0	4,265,6
	Accounts .	73,2	257,5	254,4	219,8	1,012,6	577,8	137,0	916,7	926,2	4,375,2

31. The receipts from "*License and Distillery fees and duties for the sale of liquors and drugs*" shew an increase in every province, over both the actuals of last year and the Budget Estimate, and Bengal, the North-Western Provinces and Madras have contributed the largest shares to the improvement. It is due in India to increased consumption of Arrack in the Mysore assigned tract, and to the payment by the Mysore Durbar of 3,0 towards share of toddy revenue of the assigned tract from 1884-85 to 1886-87, which was not anticipated in the Budget. There are also larger collections in the newly settled district of Beluchistan. In the Central Provinces and Assam better prices were obtained for licenses. In Burma certain changes were introduced in respect of the Excise revenuo which is now credited in full to this head, the share due to excluded Local Funds being transferred to them by charge *per contra* under Refunds. There has also been a change in the system of granting licenses. The selling price of distillery liquors was also reduced, and this led to increased consumption of duty-paid liquor. In Bengal the improvement is due to increasing consumption, which was temporarily checked in 1885-86, owing to a bad agricultural season, and in the North-Western Provinces to general improvement and partly to the abolition of the excise monopoly at Cawnpore and Allahabad. In Madras the extension of the free-supply system and other administrative changes, together with the transfer to this head of the duty on country spirits excised at import rates, from the head "Customs," caused the large receipts in that presidency, but these were partly counterbalanced by the transfer to "Customs" of the duty on Colombo arrack and by the abolition of the arrack monopoly. In Bombay the improvement is due to large removals of country liquors to supply the workmen employed on the construction of the Southern Mahratta Railway, to large consumption of Uran Mowra spirit and to an increase in tree-tapping license fees and still head duty recoverable on toddy spirit. Under *Opium*, Burma, Bengal and Bombay report increased sales, and Madras diminished imports from Indore in consequence of the large stock at the beginning of the year. The falling off under "*Other Receipts*" as compared with the actuals of last year occurs chiefly in Bombay, and is due to the fact that the contributions towards the cost of Abkari Police, included in the accounts of 1885-86, have this year been shewn under "Police." The unsettled state of the country accounts for the disparity between the actuals and the estimate in *Upper Burma.*

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VI.—Provincial Rates.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1885-86 .	2,0	...	71.6	50,9	...	427,5	189,2	444,3	256,9	1,442,4
	Budget .	2,1	...	83,2	50,9	...	429,5	188,1	420,0	234,9	1,408,7
	Revised . 1886-87 .	2,1	...	84,2	50,9	...	429,3	191,8	419,0	257,1	1,434,4
	Accounts .	2,1	...	102,8	51,3	...	431,8	189,1	432,4	267,6	1,477,1
Village Service, Patwari and Chowkidari Cesses.	Accounts . 1885-86 .	3,1	32,5	...	...	...	28,5	97,6	231,7	...	393,4
	Budget .	3,0	33,2	...	...	...	29,7	100,0	218,9	...	384,8
	Revised . 1886-87 .	3,0	33,2	...	...	...	30,0	110,0	216,1	...	392,3
	Accounts .	3,5	31,8	...	...	...	30,7	110,7	213,3	...	390,0
Education Cess . .	Accounts . 1885-86 .	9	14,7	...	...	...	14,7	4,4	...	...	34,7
	Budget .	6	13,1	...	...	...	14,7	4,4	...	...	32,8
	Revised . 1886-87 .	8	11,5	...	...	...	14,7	2,5	...	...	29,5
	Accounts .	9	12,1	...	...	...	14,9	3,6	...	...	31,5
Road Cess . . .	Accounts . 1885-86 .	..	15,8	...	...	372,2	4,6	4,2	1	...	396,9
	Budget .	...	14,0	...	...	362,5	4,6	4,1	1	..	385,3
	Revised . 1886-87 .	...	12,2	...	...	371,0	4,6	2,4	1	...	390,3
	Accounts .	...	13,0	...	...	371,3	4,7	3,4	1	...	392,5
Public Works Cess .	Accounts . 1885-86 .	...	...	...	...	380,4	...	...	5,9	...	386,3
	Budget .	...	...	...	...	379,7	...	...	4,7	...	384,4
	Revised . 1886 87 .	...	...	...	...	372,2	...	...	4,2	...	376,4
	Accounts .	...	...	...	...	385,9	...	...	3,9	...	389,8
Famine Insurance, Canals and Railways.	Accounts . 1885-86 .	...	12,6	...	...	...	162,2	62,4	...	...	237,2
	Budget .	...	12,7	...	...	...	163,2	63,1	...	...	239,0
	Revised . 1886-87 .	...	12,7	...	...	...	165,2	66,8	...	...	244,7
	Accounts .	...	13,0	...	...	...	164,2	64,9	...	...	242,1
Rate on Wards' Estates	Accounts . 1885-86 .	...	...	...	...	6,7	...	4	...	...	7,1
	Budget .	...	...	...	...	12,0	...	3	...	...	12,3
	Revised . 1886-87 .	...	...	...	...	15,3	...	3	...	...	15,6
	Accounts .	...	...	...	...	10,0	...	3	...	...	10,3
District Post Cess .	Accounts . 1885-86 .	...	4,0	...	...	31,5	3,7	2,1	...	...	41,3
	Budget .	...	3,4	...	...	30,9	3,7	2,1	...	...	40,1
	Revised . 1886-87 .	...	3,0	...	...	31,5	3,7	1,2	...	...	39,4
	Accounts .	...	3,1	...	...	32,8	3,7	1,7	...	...	41,3
Original Rates in Oudh	Accounts . 1885-86 .	...	...	...	...	...	18,2	...	...	...	18,2
	Budget .	...	...	...	...	...	18,5	...	...	...	18,5
	Revised . 1886-87 .	...	...	...	...	...	18,5	...	...	...	18,5
	Accounts .	...	...	...	...	...	18,6	...	...	...	18,6
Other Miscellaneous Cesses.	Accounts . 1885-86 .	2,8	...	...	...	...	...	...	...	...	2,8
	Budget .	3,2	...	...	...	...	...	...	...	...	3,2
	Revised . 1886-87 .	2,5	...	...	...	...	...	...	...	...	2,5
	Accounts .	2,7	3	...	...	3,6	...	...	...	...	6,6
TOTAL .	Accounts . 1885-86 .	8,8	79,6	71,6	50,9	790,8	659,4	360,3	682,0	256,9	2,960,3
	Budget .	8,9	76,4	83,2	50,9	785,1	663,9	362,1	643,7	234,9	2,909,1
	Revised . 1886-87 .	8,4	72,6	84,2	50,9	790,0	666,0	375,0	639,4	257,1	2,943,6
	Accounts .	9,2	73,3	102,8	51,3	803,6	668,6	373,7	649,7	267,6	2,999,8

32. The fluctuations in India, Assam and Bengal do not call for remark. The smaller receipts in the Central Provinces are due to advance collections having been made in 1885-86 as explained in last year's report. The rates in Burma have kept pace with the increased collections under "I, Land Revenue," during the pacification of the country. In the North-Western Provinces the larger yield from "Local Rate Fund" and "Acreage Cess Fund," is due to new assessments sanctioned by the Board of Revenue, chiefly in the district of Jaunpore. In the Punjab, the increase is due partly to realisation of arrears and partly to the establishment of Patwari Funds in connection with new

settlements. In Madras, there was a prosperous agricultural season, and the collections were larger than was expected in the Budget. The enhanced rates in Bombay are due to new settlements, in Hyderabad and to extension of cultivation. In the Bombay Budget the Sind Village cess was entered under "Land Revenue".

VII.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	Total.
Sea Customs.						
Import Duties	Accounts . 1885-86	71,8	140,0	50,8	173,0	435,6
	Budget . 1886-87	66,2	142,5	47,0	170,0	425,7
	Revised . 1886-87	92,5	141,5	71,0	183,6	488,6
	Accounts 1886-87	102,8	150,6	71,4	187,2	512,0
Export Duties	Accounts . 1885-86	501,4	180,8	36,4	25,7	744,3
	Budget . 1886-87	461,4	181,8	50,0	25,0	718,2
	Revised . 1886-87	466,2	157,5	47,5	28,0	699,2
	Accounts 1886-87	476,3	158,0	51,6	29,8	715,7
Other Receipts, including *Land Customs.*	Accounts . 1885-86	2,1	5,1	6,2	6,7	20,1
	Budget . 1886-87	2,4	5,7	12,7	6,0	26,8
	Revised . 1886-87	2,1	5,7	9,9	6,4	24,1
	Accounts 1886-87	2,1	6,9	2,7	6,9	18,6
Upper Burma Receipts	Budget . 1886-87	2,5	...	...	...	2,5
Total	Accounts . 1885-86	575,3	325,9	93,4	205,4	1,200,0
	Budget . 1886-87	532,5	330,0	109,7	201,0	1,173,2
	Revised . 1886-87	560,8	304,7	128,4	218,0	1,211,9
	Accounts 1886-87	581,2	315,5	125,7	223,9	1,246,3

33. *Import duties.*—The increase in Burma is due to large collection of duty on arms imported by the missionaries for the protection of the Karens, as well as to large clearances of liquor from bond in anticipation of the new rates of duty introduced by the tariff of 1887. The improvement in Bengal is the result of a better import trade. In Madras, the transfer to this head of the duty realised on Colombo arrack, from the head "V, Excise," explains the excess. The increase in Bombay is due partly to expansion of trade, and in a small measure to the change noticed above in the rates of duty on liquors.

34. *Export duties.*—The collections fell off both in Burma and Bengal in consequence of a decline in the shipments of rice, brought about by the prevalence of low prices in Europe, but the falling off was not so great as was provided for in the Budget. On the other hand a revival of the coast trade led to larger shipments of rice to Karikal, Ceylon and other places, and produced the improvement noticeable in Madras and Bombay.

VIII.—Assessed Taxes.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
1	India	274,2	197,0	124,2
23,2	Central Provinces	38,4	38,4	40,3
...	Assam	18,0	19,0	20,5
153,4	Bengal	360,0	361,4	364,5
119,3	N.-W. Provinces and Oudh	205,0	220,0	222,0
38,0	Punjab	90,0	93,9	112,4
43,4	Madras	130,0	123,4	154,3
125,6	Bombay	342,5	295,0	316,5
503,0	Total	1,458,1	1,348,1	1,354,7

35. This being the first year of the Income Tax it was difficult to frame a correct estimate of the proceeds. The result shews that the India and Bombay estimates were too high and the others too low. In Madras and Bombay the tax was realized on the surplus profits of the Guaranteed lines and not on the net traffic receipts as was anticipated in the budget.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
I Timber and other Produce removed by Government Agency.	Accounts . 1885-86 .	6,8	13,4	160,4	1	7.3	81,4	45,6	35,1	214,2	564,3
	Budget . 1886-87 .	8,8	12,5	146,9	1	12,8	81,9	60,4	49,5	174,2	547,1
	Revised . 1886-87 .	7,1	8,3	156,2	1	10,3	78,7	68,2	49,2	207,5	585,6
	Accounts . 1886-87 .	6,8	8,5	154,3	...	10,8	82,4	71,8	27,6	190,5	552,7
II Timber and other Produce removed by consumers or purchasers.	Accounts . 1885-86 .	4,5	86,9	19,5	17,9	49,2	60,4	34,2	80,8	110,7	464,1
	Budget . 1886-87 .	4,0	93,8	20,7	21,3	55,6	70,0	29,5	79,1	103,9	477,9
	Revised . 1886-87 .	4,9	84,5	24,0	18,4	50,1	67,4	34,6	89,1	102,0	475,0
	Accounts . 1886-87 .	5,6	84,0	25,1	18,3	51,5	71,0	37,4	94,9	102,4	490,2
Other Receipts .	Accounts . 1885-86 .	5	3,4	17,5	1,7	3,2	4,3	5,3	4,0	11,7	51,6
	Budget . 1886-87 .	4	3,1	12,4	1,1	3,6	3,1	4,1	2,4	8,1	38,3
	Revised . 1886-87 .	6	3,2	15,3	2,3	3,2	3,5	3,2	2,0	4,7	38,0
	Accounts . 1886-87 .	5	3,2	20,5	2,9	3,1	4,0	3,5	2,2	10,4	50,3
Upper Burma Receipts .	Accounts . 1885-86 .	...	...	5,0	...	...	...	...	...	...	5,0
	Budget . 1886-87 .	..	...	90,0	...	...	...	...	...	...	90,0
	Revised . 1886-87 .	...	...	40,0	...	...	...	...	...	...	40,0
	Accounts . 1886-87 .	...	...	10,8	...	...	...	...	...	...	10,8
TOTAL .	Accounts . 1885-86 .	11,8	103,7	202,4	19,7	59,7	146,1	85,1	119,9	336,6	1,085,0
	Budget . 1886-87 .	13,2	109,4	270,0	22,5	72,0	155,0	94,0	131,0	286,2	1,153,3
	Revised . 1886-87 .	12,6	96,0	235,5	20,8	63,6	149,6	106,0	140,3	314,2	1,138,6
	Accounts . 1886-87 .	12,9	95,7	210,7	21,2	65,4	157,4	112,7	124,7	303,3	1,104,0

		Sterling.	Exchange.	Total.
England . . .	Accounts . 1885-86 .	8	3	1,1
	Budget . 1886-87 .	...	...	...
	Revised . 1886-87 .	...	...	...
	Accounts . 1886-87 .	...	...	...

Total, including England . . .	Accounts . 1885-86	1,086,1
	Budget . 1886-87	1,153,3
	Revised . 1886-87	1,138,6
	Accounts . 1886-87	1,104,0

36. The fluctuations in India and Assam are normal and do not require special notice. The reduced receipts in the Central Provinces are attributed to a smaller supply of sleepers to the Nagpur-Chattisgurh State Railway than was contemplated in the Budget, and to increased activity in the working of private forests. Burma also compares very unfavourably with the Budget and the revised estimates for the year, and the decrease is chiefly in Upper Burma, where the disturbed state of the country interfered with work in the forests. Bengal reports that owing to reduced sales of depôt timber, the Budget was not reached, but the old stock of sleepers having been transferred to the State Railway department, and a good demand having arisen for firewood and charcoal, the collections exceeded last year's revenue. It may be added that the scarcity of sound timber near market centres in Darjeeling produced large arrivals from Nepal and Bhootan. The North-Western Provinces shew an improvement due to arrear collections on account of previous years, to large supplies of sleepers to the Rajputana-Malwa Railway, and to increased manufacture of catechu. The Punjab revenue was benefited by the extension of the sleeper trade, by stronger demand for depôt timber and fuel and by increased grazing dues. In Madras the estimates, both original and revised, were not reached, and the failure is due to abatement in the demand for sál sleepers in Ganjam, temporary depression of sales in Godavari, and to diminished transactions in teak and blackwood in the Nilgiris. Bombay actuals shew an increase over the original estimate, although they fall short of the figures of 1885-86, which was an exceptional year. The improvement as regards the Budget is due to increased demand for sleepers for the Southern Mahratta Railway and for fuel in Sind by the North-Western Railway. The difference from the figures of last year, on the other hand, is the result of lower prices for myrabolams, and of a decrease in grazing and grass fodder receipts consequent on the abolition of the grazing fee in some places.

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

X.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Fees for registering Documents	Accounts . 1885-86 .	1,3	4,1	2,3	3,4	104,2	23,4	14,2	90,6	37,1	280,6
	Budget . 1886-87 .	1,3	4,1	2,7	3,2	115,7	23,4	14,0	80,5	37,9	282,8
	Revised . 1886-87 .	1,3	4,2	2,3	3,7	98,7	23,0	14,8	84,8	36,4	269,2
	Accounts . 1886-87 .	1,5	4,3	2,3	3,6	96,2	23,1	15,5	85,0	37,0	268,5
Fees for copies of registered Documents	Accounts . 1885-86 .	1	2,1	...	...	2,5	7,0	3,6	1,9	8	18,0
	Budget . 1886-87 .	1	2,0	...	...	2,7	6,7	3,7	1,8	6	17,6
	Revised . 1886-87 .	1	2,2	...	...	2,7	6,6	3,6	2,0	7	17,9
	Accounts . 1886-87 .	1	2,3	1	...	2,6	6,8	3,8	2,0	8	18,5
Other Receipts	Accounts . 1885-86 .	...	1,1	1	...	2,7	4,6	...	2	7	9,4
	Budget . 1886-87 .	...	1,2	1	1	2,6	4,4	...	2	8	9,4
	Revised . 1886-87 .	1	1,2	1	1	3,6	4,4	...	2	7	10,4
	Accounts . 1886-87 .	...	1,2	1	...	5,0	4,6	...	2	6	11,7
Upper Burma Receipts	Revised . 1886-87 .	...	...	4	...	...	...	...	...	...	4
	Accounts . 1886-87 .	...	...	4	...	...	...	...	...	...	4
Total	Accounts . 1885-86 .	1,4	7,3	2,4	3,4	109,4	35,0	17,8	92,7	38,6	308,0
	Budget . 1886-87 .	1,4	7,3	2,8	3,3	121,0	34,5	17,7	82,5	39,3	309,8
	Revised . 1886-87 .	1,5	7,6	2,8	3,8	105,0	34,0	18,4	87,0	37,8	297,9
	Accounts . 1886-87 .	1,6	7,8	2,9	3,6	103,8	34,5	19,3	87,2	38,4	299,1

37. The figures under India, Central Provinces, Burma, and North-Western Provinces do not shew any great fluctuations that call for notice.

38. The registration fees in Bengal went up steadily till 1885-86 and the Budget was based upon the increase of that year. In 1886-87 it was noticed that the expansion had received a check and the revised estimate was accordingly lowered, but even this forecast has not been reached in the actuals. Punjab shews an advance, and it is stated to be due to an unfavourable agricultural season which led to a larger number of documents being presented for compulsory registration.

39. The increased revenue in Madras, as compared with the original Budget, is mainly due to the introduction of a revised scale of fees in May 1884, the effects of which upon the revenue are still in operation. The result, however, does not compare so favourably with the actuals of 1885-86, but those receipts were augmented by the registration of a large number of joint-stock companies.

40. Bombay follows the actuals of last year closely in spite of the reduced rate of copying fees introduced in September 1886, which was estimated to involve a loss of 1,5, but this was compensated by an increased number of registrations chiefly in the Deccan.

XI.—Tributes from Native States.

1885-86. Accounts.	Tributes and Contributions of Rx. 5,000 and over—	Budget.	1886-87. Revised.	Accounts.
	India—			
20,1	Oodeypur	20,0	18,3	20,5
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,7	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Punjab—			
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0

Section A.—PRINCIPAL HEADS OF REVENUE—*concluded.*

XI.—Tributes from Native States—*continued.*

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	Bombay—			
53,8	Kathiawar	55,4	55,4	56,6
18,7	Kutch	18,7	18,7	18,7
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
	India—			
18,2	Bhopal Levy (Bhopal)	18,2	18,2	18,2
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolce Irregular Force	20,0	20,0	20,0
3,8	Malwa Bheel Corps	3,4	3,4	2,8
	Bombay—			
8,2	Southern Mahratta Horse	8,3	8,3	8,8
	TRIBUTES AND CONTRIBUTIONS UNDER RX. 5,000—			
18,1	India	18,2	18,3	19,9
12,9	Central Provinces	13,6	14,5	14,6
4,8	Punjab	4,9	4,9	4,7
1,3	Madras	1,3	1,3	1,3
3,8	Bombay	6,0	3,7	3,7
	FEES ON SUCCESSION TO NATIVE STATES—			
1,6	India	3	2,5	2,0
2	Punjab	...	1	1
1,2	Bombay	9	5	7
218,3	TOTAL India	216,5	217,1	219,8
12,9	Central Provinces	13,6	14,5	14,6
...	Upper Burma	20,0	...	...
28,1	Punjab	28,0	28,1	27,9
344,6	Madras	344,6	344,6	344,6
85,7	Bombay	89,3	86,6	88,5
689,6	GRAND TOTAL	712,0	690,9	695,4

41. The realisations are satisfactory, and the actuals follow the estimates very closely except in Bombay, where there is a fall under "*Tributes and Contributions*" in consequence of the Junaghur tribute of 2,3 which was taken under this head in the Estimate, having been transferred to the Kathiawar Police Funds in connection with the scheme for the abolition of the Gaikwar's contingent. The Police funds are excluded local funds. The deficiency in Upper Burma is attributable to the expected tribute from the Shan States not having been finally determined or realised.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1885-86. Accounts.	1886-87. Budget.	Revised.	Accounts.
9,805,3	9,675,2	9,786,0	9,746,2

42. The following are the more important events which have influenced the payments comprised in this group. The rise in *Assignments and Compensations* is due to arrangements made with the Meywar State, to receive the Postal collections of the British Government in that territory as payment of its salt compensation, which has resulted in an advance payment in 1886-87. In Bombay the alienated revenue in certain districts is now adjusted at new survey rates, thus causing an excess charge in this head and a corresponding excess credit in Land Revenue. The saving in *Land Revenue* occurs in the estimate for Upper Burma and in a large over-estimate in Bengal. The difference under *opium* is caused by the crop in Bengal being much smaller than in 1885-86 though larger than anticipated in the Budget. The *salt* expenditure was largely increased in Bombay partly for arrear charges in consequence of demands for Baragora salt from the North-Western Provinces, owing to a temporary stoppage of the production at Sambhar Lake. Under *Provincial Rates* a change has been made in showing the cost of collecting the Public Works cess in Bengal. The augmented expenditure on account of *Assessed Taxes* is due to the introduction of the Income Tax.

I.—Refunds and Drawbacks.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Land Revenue	Accounts 1885-86	6	1	3	1,1	4,3	1,6	4,7	12,2	22,9	47,8
	Budget 1886-87	3	6	8	1,6	5,0	8,0	5,0	9,6	21,0	51,9
	Revised 1886-87	6	2	1,5	9	4,0	3,2	5,5	9,1	15,2	40,2
	Accounts 1886-87	6	2	1,2	4	3,6	2,0	6,2	8,1	12,7	35,0
Salt	Accounts 1885-86	2	...	6	...	18,6	...	...	1	7,8	27,3
	Budget 1886-87	2,5	...	1,0	...	22,0	...	...	1	7,5	33,1
	Revised 1886-87	3,0	...	6	...	17,4	...	...	5	6,5	28,0
	Accounts 1886-87	3,3	...	5	...	20,5	...	...	5	5,6	30,4
Stamps	Accounts 1885-86	3	1,9	9	5	13,4	10,4	3,0	7,8	7,3	45,5
	Budget 1886-87	4	1,1	1,1	6	14,3	10,1	3,1	7,2	7,0	44,9
	Revised 1886-87	4	1,2	1,4	5	14,0	8,7	4,0	7,2	9,2	46,6
	Accounts 1886-87	4	1,1	1,4	5	12,6	8,7	3,5	7,5	9,8	45,5
Customs	Accounts 1885-86	...	...	11,3	...	10,6	...	...	1,0	9,5	32,4
	Budget 1886-87	...	...	10,8	...	13,3	...	...	1,9	5,4	31,4
	Revised 1886-87	...	...	10,5	...	10,3	...	...	1,3	6,9	29,0
	Accounts 1886-87	...	...	11,5	...	8,4	...	...	1,3	6,9	28,1
Assessed Taxes	Accounts 1885-86	...	5	...	...	5,2	5,7	2,1	9	3,3	17,7
	Budget 1886-87	...	6	...	...	2,3	4,6	2,1	6	3,0	13,2
	Revised 1886-87	1,5	4	...	...	5,0	3,0	2,8	9,2	3,0	24,9
	Accounts 1886-87	1,7	4	...	1	3,8	4,5	3,3	9,5	3,8	27,1
Other Revenue Refunds.	Accounts 1885-86	...	2	3,3	2	5,0	8	2	3,3	22,5	35,5
	Budget 1886-87	...	1	1,9	5	4,6	1,3	3	1,6	22,2	32,5
	Revised 1886-87	1,6	1	2,8	1,2	4,3	1,1	2	2,7	26,4	40,4
	Accounts 1886-87	1,5	2	11,1	4	4,8	7	3	3,2	26,0	48,2
Upper Burma	Revised 1886-87	...	...	3	...	...	...	...	...	...	3
	Accounts 1886-87	...	...	2	...	...	...	...	...	...	2
Total	Accounts 1885-86	1,1	2,7	16,4	1,8	57,1	18,5	10,0	25,3	73,3	206,2
	Budget 1886-87	3,2	2,4	15,6	2,7	61,5	24,0	10,5	21,0	66,1	207,0
	Revised 1886-87	7,1	1,9	17,1	2,6	55,0	16,0	12,5	30,0	67,2	209,4
	Accounts 1886-87	7,5	1,9	25,9	1,4	53,7	15,9	13,3	30,1	64,8	214,5

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

43. The fluctuating character of *Refunds* and its liability to be affected by changes in administrative measures have been explained in previous reports. The following are the chief features in the accounts of 1886-87. The Bombay actuals include 2,5 on account of an "Inam village" resumed in 1858-59 and now restored. Assessed Taxes shew an increase of 13,9, and it has occurred chiefly in Madras, where a refund of 8,3 had to be made to the Madras and South Indian Railway Companies on account of Income Tax, levied on the net profits, which the subsequent rulings of Government exempted from assessment, as they were not in excess of the guaranteed interest. "Other Revenue Refunds" shews a large increase in Burma, where the portion of "Excise Revenue" due to Local Funds was paid to them and charged to this head. The excess in Bombay is also due to large Excise refunds, not contemplated in the Budget.

2.—Assignments and Compensations.

1885-86. Accounts.			1886-87. Budget.		1886-87. Revised.		1886-87. Accounts.	
		INDIA—						
		Salt and other compensations—						
96,1		Joudhpore State .	96,1		96,1		96,1	
68,8		Jeypore State . .	68,8		68,8		68,8	
31,3		Gwalior . . .	31,3		31,3		31,3	
15,1		Bhurtpore . .	15,1		15,1		15,1	
12,5		Ulwar . . .	12,5		12,5		12,5	
8,0		Bhawalpore . .	8,0		8,0		8,0	
6,0		Dholepore . .	6,0		6,0		6,0	
20,4		Meywar . . .	20,4		20,4		29,7	
6,2		Indore . . .	6,2		6,2		6,2	
20,9		Joudhpore and Jeypore States under the Sambhar Lake Treaty . .	20,8		20,8		...	
25,6		Other Compensations	24,8		26,1		25,4	
	310,9			310,0		311,3		299,1
		CENTRAL PROVINCES—						
	12,4	Compensations . .		6,6		6,3		5,7
		ASSAM—						
	3,2	Compensations . .		3,5		3,8		3,6
		BENGAL—						
2,0		Salt compensations payable under Convention with the French Government in lieu of Salt formerly supplied to them . .	2,0		2,0		2,0	
...		Bhooteas for the resumption of the Doars, Assam . .	5,0		10,0		10,0	
4,3		Other compensations, &c. . . .	4,7		4,6		18,9	
	6,3			11,7		16,6		30,9
		N.-W. PROVINCES AND OUDH—						
	6,3	Compensations, &c. .		6,3		7,2		24,6
		PUNJAB—						
	19,2	Compensations, &c. .		20,0		18,6		18,5
		MADRAS—						
44,4		Salt compensation to French Government, &c. . . .	44,4		43,6		44,1	
15,0		Compensation to Travancore and Cochin on account Customs Revenue . .	15,0		15,0		14,7	
26,2		Compensations in lieu of resumed lands .	25,9		25,9		25,7	
29,4		Allowances to Inamdars and other grantees .	28,8		28,8		28,4	
2,3		Other compensations .	2,2		2,1		1,4	
	117,3			116,3		115,4		114,3

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

2.—Assignments and Compensations—*continued.*

1885-86. Accounts.			Budget.		1886-87. Revised.		Accounts.	
		BOMBAY—						
146,3		Pensions in lieu of resumed lands . .	176,3		145,9		153,5	
631,0		Inamdars and other grantees . .	528,3		630,2		681,9	
40,0		Goa Subsidy . .	40,0		40,0		40,0	
103,6		Goa Salt Pan and Customs Tariff Compensation . . / Excise and other compensations . .	82,0		77,2		74,8	
	920,9			826,6		893,3		950,2
	1,396,5	TOTAL .		1,301,0		1,372,5		1,446,9

44. The excess against Meywar is a payment in advance consequent upon an arrangement by which the collections of the British Post Offices in that State are taken over by the Durbar instead of being conveyed to the nearest British treasuries. The amounts payable to Joudhpore and Jeypore were not drawn during the year. The sum paid to Bhutan includes the subsidy for 1885-86 and 1886-87. The transfer of some pensions from Gwalior to the Agra Treasury explains the increase in the North-Western Provinces. In the Punjab the saving is ascribed to lapses of pensions.

45. In Bombay the distinction between the first two heads, "Pensions in lieu of resumed lands" and "Inamdars and other grantees," was not sufficiently observed, and hence the discrepancy in them between the estimate and accounts is partly nominal. Allowing for this, the real amount requiring explanation is a large excess under "Inamdars and other grantees" which arises from the alienated revenue in certain districts in Sind having been adjusted at new survey rates. This adjustment has caused an increase in the revenue head, 1—Land Revenue. Under the last two heads, there was a large saving chiefly in compensations payable in Portuguese India, but on the other hand there was an excess of 3,5 in the Excise compensations. The large difference under these heads between the actuals of 1885-86 and 1886-87 is due to an exceptional payment in the former year of three years' compensation allowed by the mixed commission to owners of salt pans in Portuguese India.

3.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts . 1885-86 .	23,9	58,5	74,3	48,8	284,1	359,1	173,2	345,2	296,4	1,673,5
	Budget . 1886-87 .	25,0	75,0	75,2	53,6	280,0	360,0	178,8	351,2	300,7	1,699,5
	Revised . 1886-87 .	25,8	105,8	75,6	50,7	285,8	359,6	178,7	340,7	291,0	1,713,7
	Accounts . 1886-87 .	28,9	103,5	75,8	51,5	287,9	664,4	175,0	343,2	291,8	2,022,0
Survey and Settlement	Accounts . 1885-86 .	14,9	20,2	55,0	16,9	22,1	92,9	51,4	99,1	95,9	467,5
	Budget . 1886-87 .	15,4	34,4	48,4	19,8	57,5	100,5	58,6	107,6	89,0	531,2
	Revised . 1886-87 .	15,2	33,0	42,3	16,6	21,9	104,6	48,2	105,6	91,0	478,4
	Accounts . 1886-87 .	13,6	30,9	33,9	15,9	24,6	82,5	44,7	109,6	96,0	451,7
Land Records and Agriculture.	Accounts . 1885-86 .	...	8	4,4	...	3,4	...	1,9	...	...	10,5
	Budget . 1886-87 .	...	3,1	4,7	...	2,4	...	2,0	...	...	12,2
	Revised . 1886-87 .	...	2,9	2,2	1,8	7,2	10,1	2,0	1,0	5,5	32,7
	Accounts . 1886-87 .	...	2,7	8,6	1,7	7,4	10,1	3,7	2,9	6,6	43,7
Management of Government Estates.	Accounts . 1885-86 .	...	...	...	...	28,1	24,5	1,5	...	...	54,1
	Budget . 1886-87 .	...	...	...	...	35,7	25,5	1,6	...	...	62,8
	Revised . 1886-87 .	...	...	...	...	28,0	24,5	1,8	...	...	54,3
	Accounts . 1886-87 .	...	...	...	...	32,2	25,3	1,7	...	...	59,2
Commission on Collections.	Accounts . 1885-86 .	...	...	69,7	28,7	...	1	...	2,2	...	100,7
	Budget . 1886-87 .	...	...	71,1	25,9	...	1,6	...	1,5	...	100,1
	Revised . 1886-87 .	...	...	75,2	25,9	...	3	...	1,7	...	103,1
	Accounts . 1886-87 .	...	...	84,1	26,1	...	1,6	...	1,6	1	113,7

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

3.—Land Revenue—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances to District and Village Officers.	Accounts . 1885-86 .	2	30,6	...	...	14,0	335,2	98,3	319,8	295,2	1,093,3
	Budget . 1886-87 .	...	4	...	...	16,8	349,5	104,7	317,2	289,5	1,078,1
	Revised . 1886-87 .	...	...	...	...	15,5	340,5	111,8	320,0	280,1	1,067,9
	Accounts . 1886-87 .	5	...	...	...	...	9,8	107,4	318,1	278,9	714,7
Upper Burma charges	Accounts . 1885-86 .	...	...	6	...	...	...	...	...	..	6
	Budget . 1886-87 .	...	...	92,0	...	...	...	...	...	...	92,0
	Revised . 1886-87 .	...	...	50,0	...	...	...	...	...	...	50,0
	Accounts . 1886-87 .	...	...	41,7	...	...	...	...	...	...	41,7
Other Charges . .	Accounts . 1885-86 .	8,9	...	...	...	...	3,4	...	1,4	...	13,7
	Budget . 1886-87 .	10,6	...	...	...	...	..	...	1,5	...	12,1
	Revised . 1886-87 .	10,8	...	...	..	...	2,3	...	1,0	...	14,1
	Accounts . 1886-87 .	13,8	...	...	...	...	1,3	...	9	...	16,0
Total	Accounts . 1885-86 .	47,9	120,1	204,0	93,5	351,7	815,2	326,3	767,7	687,5	3,413,9
	Budget . 1886 87 .	51,0	112,9	291,4	99,3	392,4	837,1	345,7	779,0	679,2	3,588,0
	Revised . 1886 87 .	51,8	141,7	245,3	95,0	358,4	841,9	342,5	770,0	667,6	3,514,2
	Accounts . 1886 87 .	56,8	137,1	244,1	95,4	352,1	795,0	332,5	776,3	673,4	3,462,7

		Sterling.	Exchange.	Total.
England .	Accounts . 1885-86 .	3	1	4
	Budget . 1886-87 .	6	2	8
	Revised . 1886-87 .	1,0	4	1,4
	Accounts . 1886-87 .	1,1	4	1,5

Total, including England.	Accounts . 1885-86 .	3,414,3
	Budget . 1886 87 .	3,588,8
	Revised . 1886 87 .	3,515,6
	Accounts . 1886 87 .	3,464,2

46. There has been an addition to the *charges of District Administration* in India, the Central Provinces and in the North-Western Provinces and Oudh in consequence of the transfer to this heading of Putwari expenditure which was entered in the India Estimates under 18, General Administration, and in the other provinces under Land Revenue, but in the minor head, allowances to district and village offices. Assam shews an excess over 1885-86, but this is met by a saving under commission on collections due to the gradual extension of the Tehsildari in place of the Mouzadari system. There is also an excess in Bengal owing to a change of classification by which certain charges of Wards' Estates are brought into this account from 18, General Administration. The Punjab estimate made too large a provision for the Kanungo scheme which is being gradually introduced into that Province. The savings in Madras and Bombay were effected by the absence of highly paid officers on leave out of India, and by short payments on account of travelling and other allowances. Under *Survey and Settlements* 2,5 provided for the Coorg Survey was not required, as the work is carried out by the Mysore Revenue Survey Party. In the Central Provinces and Burma, operations were not carried out to the extent intended, and in the last named province the office of Settlement Secretary was abolished. The Assam, Bengal, North-Western Provinces and Punjab Estimates were too high. The large expenditure in Madras is attributable to the Survey in Tanjore and Wynaad Taluk being accelerated and to the revised demarcation in South Arcot. The excess in Bombay is connected with the erection of boundary marks in Sind. The heading *Land Records and Agriculture* is the outcome of a change in classification, and includes items that formerly passed under various other heads, and the comparison with 1885-86, and the budget, cannot therefore be made this year. As regards *management of Government estates* the large expenditure in Bengal in 1886-87, as compared with the previous year, is due to charges for collecting the revenue, but on the other hand, the amount estimated for outlay on improvements was not all utilised within the year. *Commission on Collections* was high in Burma as the result of improved revenue collections. The head *Allowances to district and village officers* has been largely affected by the transfers to District Administration as noticed above, and to assignments and compensations where there has been a corresponding increase. The Punjab outlay was greater in 1886-87 than in 1885-86, principally because the Putwari fees were funded in several districts. The apparent saving in Bombay comes from the pay of village officers in Sind having been classified under Police. The differences under *Upper Burma* charges are due to the failure of revenue and consequent non-payment of commission. In England no fresh pay-

ments were made for law charges in connection with appeals from India, but on the other hand, a claim that was expected to fall into the accounts of 1885-86 was not presented till 1886-87.

4.—Opium.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	BENGAL—			
51,8	Behar Agency Establishment and Contingencies .	52,3	51,5	51,3
1,178,6	„ Cultivation and Manufacturing charges	1,283,9	1,280,0	1,249,2
78,2	Benares Agency Establishment and Contingencies .	84,8	77,8	74,7
1,736,3	„ Cultivation and Manufacturing charges	1,219,4	1,366,1	1,344,0
2,6	Other charges	4,0	3,0	3,5
1,3	India	1,4	1,4	1,4
2,7	Bombay	2,6	2,6	2,5
3,051,5	TOTAL .	2,648,4	2,782,4	2,726,6
4,7	England	1,6	2,0	1,8
1,5	Exchange	5	9	7
3,057,7	TOTAL .	2,650,5	2,785,3	2,729,1

47. The expenditure on Opium depends mainly upon the quantity produced, as it consists chiefly of payments to cultivators for the crude drug, and manufacturing charges. In the Behar Agency the crop was larger than in 1885-86 though it fell short of the Budget. The great increase has been in Benares, and hence in spite of savings in the grant for purchasing Malwa Opium, in establishments and other charges, the expenditure exceeded the estimate under "payments to cultivators and manufacturing charges" by 124,6. The Bombay figures do not call for notice.

5.—Salt.

			India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Establishment and contingencies.	Accounts	1885-86	94,1	3	3,7	106,8	102,8	307,7
	Budget	1886-87	103,1	3	5,9	138,9	118,3	366,5
	Revised	1886-87	94,1	3	1,2	130,3	110,0	335,9
	Accounts	1886-87	92,1	3	1,1	127,2	110,9	331,6
Manufacture and Excavation.	Accounts	1885-86	15,9	...	...	...	...	15,9
	Budget	1886-87	37,4	...	...	...	...	37,4
	Revised	1886-87	31,4	...	...	...	...	31,4
	Accounts	1886-87	33,5	...	...	...	...	33,5
Purchase and Freight.	Accounts	1885-86	12,0	...	...	19,4	44,4	75,8
	Budget	1886-87	27,5	...	...	23,6	41,6	92,7
	Revised	1886-87	24,6	...	...	9,3	81,8	115,7
	Accounts	1886-87	19,7	...	...	11,4	90,0	121,1
Total India	Accounts	1885-86	122,0	3	3,7	126,2	147,2	399,4
	Budget	1886-87	168,0	3	5,9	162,5	159,9	496,6
	Revised	1886-87	150,1	3	1,2	139,6	191,8	483,0
	Accounts	1886-87	145,3	3	1,1	138,6	200,9	486,2

			Sterling.	Exchange.	Total.			
England	Accounts	1885-86	1,7	5	2,2	Grand total including England.	Accounts 1885-86	401,6
	Budget	1886-87	...	...	...		Budget 1886-87	496,6
	Revised	1886-87	1	...	1		Revised 1886-87	483,1
	Accounts	1886-87	...	...	...		Accounts 1886-87	486,2

48. In India the chief reduction is under "Establishment and Contingencies" at Sambhar where the commission was small in consequence of a falling off in collections, and under "Purchase and Freight," from the closing of the Lala Musa Depôt. A smaller quantity of salt was also manufactured at Sambhar and the Punjab mines, than anticipated. In Bengal

the transfer to Madras of the management of the Orissa Salt sources, as noticed under the revenue head, explains the decrease in establishment and contingencies. This transfer has added to the Expenditure in Madras, which, in 1886-87, included also a special payment of 10,1 to the Kundapur licensees for the suppression of salt manufacture. In Madras moreover the difference between the budget and accounts arises from a change in the treatment of the salt and excise establishments. The charge for Purchase and Freight is gradually decreasing as the excise system is substituted for the Government monopoly. The large increase in Bombay under "Purchase and Freight," includes arrears of 1885-86 to meet the increased demands of Baragora Salt from the North-Western Provinces, owing to a temporary stoppage of the production at Sambhar Lake.

6.—Stamps.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence, Establishment and Contingencies.	Accounts . 1885-86 .	...	...	...	3	8,3	1,8	2,3	2,9	5,3	20,9
	Budget . 1886-87 .	...	...	...	2	7,9	1,5	1,2	3,6	5,3	19,7
	Revised . 1886-87 .	...	...	...	3	8,0	1,5	1,2	3,3	7,1	21,4
	Accounts . 1886-87 .	...	...	...	3	7,1	1,5	2,2	3,2	5,6	19,9
Charges on Sale of Stamps, including Discount. Court-fee Stamps.	Accounts . 1885-86 .	3	...	7	9	13,5	2	3,3	3,8	3,1	25,8
	Budget . 1886-87 .	4	...	6	9	13,2	1	3,5	3,9	3,2	25,8
	Revised . 1886-87 .	4	3	8	9	14,2	1	3,5	3,8	3,3	27,3
	Accounts . 1886-87 .	4	...	3	8	14,0	...	3,4	3,8	3,4	26,1
Other Stamps.	Accounts . 1885-86 .	1,0	1,8	1,0	7	7,8	5,2	4,1	9,3	6,5	37,4
	Budget . 1886-87 .	1,0	1,8	1,0	8	7,8	5,7	4,7	8,5	6,3	37,6
	Revised . 1886-87 .	1,1	1,6	1,1	6	7,9	5,7	5,2	9,3	5,1	37,6
	Accounts . 1886-87 .	1,0	1,8	1,5	7	8,4	5,8	4,4	9,3	6,6	39,5
Stamps supplied from Central Stores.	Accounts . 1885-86 .	−41,5	2,7	6	1,6	19,6	7,2	4,7	...	5,1	...
	Budget . 1886-87 .	−39,9	1,8	8	1,7	21,1	5,9	4,0	...	4,6	...
	Revised . 1886-87 .	−45,7	1,9	5	1,6	20,5	10,6	6,0	...	4,6	...
	Accounts . 1886-87 .	−44,1	2,1	4	1,0	19,0	9,8	5,5	...	6,3	...
Upper Burma Charges	Budget . 1886-87 .	...	...	1,0	...	...	...	...	...	...	1,0
	Revised . 1886-87 .	..	...	1	...	...	...	...	...	...	1
	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1885-86 .	−40,2	4,5	2,3	3,5	49,2	14,4	14,4	16,0	20,0	84,1
	Budget . 1886-87 .	−38,5	3,6	3,4	3,6	50,0	13,2	13,4	16,0	19,4	84,1
	Revised . 1886-87 .	−44,2	3,8	2,5	3,4	50,6	17,9	15,9	16,4	20,1	86,4
	Accounts . 1886-87 .	−42,7	3,9	2,3	2,8	48,5	17,1	15,5	16,3	21,9	85,6

		Sterling.	Exchange.	Total.		
England	Accounts . 1885-86 .	48,5	15,3	63,8	Total, including England . Accounts . 1885-86 .	147,9
	Budget . 1886-87 .	51,9	17,3	69,2	Budget . 1886-87 .	153,3
	Revised . 1886-87 .	44,9	16,7	61,6	Revised . 1886-87 .	148,0
	Accounts . 1886-87 .	44,5	16,7	61,2	Accounts . 1886-87 .	146,8

49. The actuals closely approach the Budget. The English expenditure shews a decrease owing to smaller demands from India than estimated.

7.—Excise.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	CHARGES OF COLLECTION—			
1,3	India	1,4	1,5	1,3
6,8	Central Provinces	7,0	7,1	6,9
4,3	Burma	5,7	3,1	3,3
7	Assam	8	4	4
32,3	Bengal	39,2	38,0	37,8
10,6	N.-W. Provinces and Oudh	12,1	11,5	11,3
5,8	Punjab	13,8	5,8	5,8
35,3	Madras	...	25,4	24,1
26,1	Bombay	25,8	24,5	25,6
123,2	TOTAL	105,8	117,3	116,5
9	England	...	2	1
3	Exchange	...	1	1
124,4	TOTAL	105,8	117,6	116,7

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

50. The saving in Burma is due to the abolition of the office of Commissioner of Excise during a portion of the year and to less payments for rewards and contingencies. In Assam also the saving is due to the abolition of the Excise Establishment in Sylhet. In Bengal the administrative changes resulting from the recommendations of the Excise Commission have cost less money than was estimated. The saving of 8,0 in the Punjab is due to the grant for the salary of a Commissioner of Excise, provided for in the Budget, not having been utilised. In Madras the Budget under Salt comprised the combined establishment of the Commissioner of Salt and Excise Revenues, as explained in last year's report, and hence the omission of the figures in the Budget column here. In accordance with subsequent orders, the excise portion has been deducted in the revised and actuals from the total of the Salt head and shewn under 7—Excise.

8.—Provincial Rates.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	ESTABLISHMENT AND OTHER CHARGES—			
3,7	Burma	4,3	4,4	5,1
5	Assam	5	5	4
20,7	Bengal	19,0	19,0	22,6
6	N.-W. Provinces and Oudh	7	7	6
16,0	Punjab	16,6	16,8	17,2
5,6	Bombay	5,5	5,6	5,2
47,1	TOTAL	46,6	47,0	51,1

51. The increase in Burma and the Punjab is due to larger cost of collecting the increased revenue from Rates and Cesses. The small decrease in Assam is attributed to the extension of the Tehsildari system. The rise in Bengal is due to a change of system in dealing with the cost of collecting the Public Works Cess in sixteen districts of that Province. Previous to October 1886 the amount used to be charged to contributions from Provincial to Local, but these contributions having ceased, it is now debited to this head, and a separate adjustment made with the Local Funds concerned. In Bombay the apparent saving is due to the transfer of refunds (which were debited to this head in 1885-86), to the proper head of charge "Refunds and Drawbacks."

9.—Customs.

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . 1885-86	9,9	45,0	6,4	30,8	92,1
	Budget . 1886-87	10,2	45,7	6,2	32,1	94,2
	Revised . 1886-87	10,3	46,9	5,9	31,3	94,4
	Accounts. 1886-87	10,2	47,4	6,2	31,3	95,1
Charges at other Ports	Accounts. 1885 86	7,3	4,0	10,1	17,2	38,6
	Budget . 1886-87	7,1	4,1	10,6	17,4	39,2
	Revised . 1886-87	7,0	4,1	10,5	17,4	39,0
	Accounts. 1886-87	6,9	4,0	11,4	18,4	40,7
Total	Accounts . 1885-86	17,2	49,0	16,5	48,0	130,7
	Budget . 1886-87	17,3	49,8	16,8	49,5	133,4
	Revised . 1886-87	17,3	51,0	16,4	48,7	133,4
	Accounts . 1886-87	17,1	51,4	17,6	49,7	135,8

52. In Bengal the Budget was insufficient and was corrected in the Revised estimate. The increase over the actuals of 1885-86 is due to the construction of four new boats and to temporary establishments. The slight increase in Madras is caused by the transfer to this head, with effect from 1st April 1886, of the charges for Petty Construction and Repairs, which were shewn under "Buildings and Roads, Civil Works" in 1885-86. The results in Bombay closely approach the original Budget, the excess over the actuals of the preceding year being due to the enhanced salary drawn by the Collector, Presidency Division, who acted in a higher grade, and to the construction of a steam launch for the Collector of Customs, Karachi.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

10.—Assessed Taxes.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
...	India	...	1	1
...	Central Provinces	3	2	1
...	Assam	5	7	5
9,1	Bengal	36,5	28,0	27,0
6	N.-W. Provinces and Oudh	2,5	5,0	3,9
1	Punjab	2,5	3,5	3,4
7	Madras	8,0	6,8	6,2
2,0	Bombay	8,4	8,4	8,9
18,5	TOTAL	58,7	52,7	50,1

53. The figures of 1885-86 represent charges on account of License Tax only, and they do not, therefore, bear any comparison with the results of the year under report. The estimates for 1886-87 were necessarily rough, as there was not sufficient information available at the time for a more accurate forecast of the expenditure needed to administer the Income Tax.

11.—Forest Expenditure.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
General Direction	Accounts 1885-86	4,8	...	...	...	...	...	...	...	...	4,8
	Budget 1886-87	5,1	...	...	...	...	...	...	...	...	5,1
	Revised 1886-87	4,5	...	...	...	...	...	...	...	...	4,5
	Accounts 1886-87	5,1	...	...	...	...	...	...	...	...	5,1
Conservancy & Works:—											
Timber and other Produce removed from the Forests by Government Agency.	Accounts 1885-86	2,1	8,0	68,4	2	4,6	43,6	22,8	13,0	78,1	235,8
	Budget 1886-87	2,6	5,8	62,1	1	6,0	35,5	19,6	20,5	70,7	222,9
	Revised 1886-87	2,5	4,5	67,5	5	6,3	39,2	22,3	19,7	88,9	251,4
	Accounts 1886-87	3,2	5,1	64,1	3	6,1	37,7	28,1	17,4	84,7	246,7
Timber and other Produce removed from the Forests by Consumers or Purchasers.	Accounts 1885-86	...	17,5	8	7	3,1	4,4	2	6,4	3,0	36,1
	Budget 1886-87	...	18,5	1,0	6	3,8	4,7	3	8,5	3,1	40,5
	Revised 1886-87	...	17,7	8	5	3,2	4,5	3	8,6	3,0	38,6
	Accounts 1886-87	...	17,6	7	6	2,8	4,3	2	7,6	1,6	35,4
Other Charges	Accounts 1885-86	3,1	5,3	17,9	8,3	7,4	19,6	13,7	22,3	21,3	118,9
	Budget 1886-87	4,9	8,7	24,4	6,6	13,2	22,1	15,1	33,6	24,1	152,7
	Revised 1886-87	4,4	7,2	15,6	7,2	11,1	22,9	14,8	34,3	20,8	138,3
	Accounts 1886-87	4,1	5,9	14,9	6,9	10,4	20,9	12,5	34,6	24,4	134,6
Establishments	Accounts 1885-86	9,1	18,6	27,6	11,9	21,9	29,6	30,8	51,4	80,6	281,5
	Budget 1886-87	9,9	22,4	31,5	13,2	24,0	30,2	31,0	58,4	87,3	307,9
	Revised 1886-87	10,0	21,9	28,0	13,3	23,0	29,6	31,1	57,7	84,2	298,8
	Accounts 1886-87	10,0	21,3	27,4	13,3	23,0	29,0	30,9	55,3	84,3	294,5
Upper Burma	Budget 1886-87	...		10,0	...	...	...	...	...	...	10,0
	Revised 1886-87	...	.	1,0	...	...	...	...	...	...	1,0
	Accounts 1886-87	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts 1885-86	19,1	44,4	114,7	21,1	37,0	97,2	67,5	93,1	183,0	677,1
	Budget 1886-87	22,5	55,4	129,0	20,5	47,0	92,5	66,0	121,0	185,2	739,1
	Revised 1886-87	21,4	51,3	112,9	21,5	43,6	96,2	68,5	120,3	196,9	732,6
	Accounts 1886-87	22,4	49,9	107,3	21,1	42,3	91,9	71,7	114,9	195,0	716,5

		Sterling.	Exchange.	TOTAL.				
England	Accounts 1885-86	2,9	9	3,8	Total, including England.	Accounts 1885-86		680,9
	Budget 1886-87	2,4	8	3,2		Budget 1886-87		742,3
	Revised 1886-87	2,5	9	3,4		Revised 1886-87		736,0
	Accounts 1886-87	2,4	9	3,3		Accounts 1886-87		719,8

54. The increased expenditure in India as compared with the actuals of 1885-86 occurs in Coorg and Ajmere. In Coorg it is due to more active work in timber and extension of plantation, and in Ajmere to enhanced charges for protection of firewood and charcoal from fire.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

These charges were provided for in the estimates. The savings in the Central Provinces are the consequence of reduced charges for feed and keep of live stock. There are savings also in the salaries of gazetted officers. In Lower Burma (Pegu Circle) timber operations were limited, resulting in a saving of 6,0, and some survey work was postponed, for which 4,0 was provided in the Budget. The saving in the Upper country is mainly due to the unsettled state of affairs preventing the forests from being properly conserved, and thus leading to a curtailment of the expenditure. The Bengal Budget was rather high and savings have accrued in the pay of temporary establishments, feed and keep of cattle, and purchase of stores. Certain sanctioned works in Palamow and Singbhoom were not carried out, but for all that the actuals are in excess of the figures of 1885-86, partly by reason of a larger number of officers being on duty during the year, and in a larger measure to increased felling operations for supplying sleepers to the State Railways. The greater economy in the North-Western Provinces than was contemplated in the estimates, is due to the absence of the Conservator, Central Circle, whose *locum tenens* drew a smaller salary, as well as to the stoppage of scantling operations. Greater activity in the demand for sleepers led to the excess in the Punjab over the estimate, and the actual of the past year. In Madras considerable progress is being made in felling operations and the accounts of 1886-87 include a special payment of 7,5 on the revision of the Tekadi lease in South Coimbatore. The Bombay excess is mainly due to increase cuttings to meet the requirement of the Southern Mahratta Railway, and to large supplies of fuel to the North-Western Railway, as noticed under the revenue head.

12.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence	Accounts . 1885-86 .	...	1,3	...	2	6,7	2,1	1,9	3,5	2,8	18,5
	Budget . 1886-87 .	...	1,4	...	2	6,7	1,9	1,9	3,6	2,8	18,5
	Revised . 1886-87 .	...	1,2	...	2	6,7	1,8	1,9	3,5	2,8	18,1
	Accounts . 1886-87 .	...	1,1	..	2	6,1	1,6	1,9	3,5	2,8	17,2
District Charges	Accounts . 1885-86 .	6	2,8	1,4	1,7	50,0	17,2	8,0	54,6	27,2	163,5
	Budget . 1886-87 .	7	2,9	1,6	2,1	53,9	17,2	7,9	56,8	26,5	169,6
	Revised . 1886-87 .	7	3,0	1,5	2,0	50,0	17,0	8,2	57,9	26,9	167,2
	Accounts . 1886-87 .	6	2,9	1,4	2,1	50,1	17,1	8,4	57,9	27,1	167,6
Land Registration Charges.	Accounts . 1885-86 .	...	...	...	...	3,4	...	...	...	..	3,4
	Budget . 1886-87 .	..	...	...	...	3,1	...	...	...	..	3,1
	Revised . 1886-87 .	...	...	...	...	...	...	...	...	.	...
	Accounts . 1886-87 .	...	...	...	...	...	...	...	...	...	...
Upper Burma . .	Revised . 1886 87 .	...	...	1	...	...	...	...	...	...	1
TOTAL	Accounts . 1885-86 .	6	4,1	1,4	1,9	60,1	19,3	9,9	58,1	30,0	185,4
	Budget . 1886-87 .	7	4,3	1,6	2,3	63,7	19,1	9,8	60,4	29,3	191,2
	Revised . 1886-87 .	7	4,2	1,6	2,2	56,7	18,8	10,1	61,4	29,7	185,4
	Accounts . 1886-87 .	6	4,0	1,4	2,3	56,2	18,7	10,3	61,4	29,9	184,8

55. The decrease in Bengal is due to the transfer of Land Registration charges, provided under this head in the Budget, to "3—Land Revenue." The saving under Superintendence in the North-Western Provinces and Oudh has accrued from the grant for office furniture having been used to a very small extent.

Section B.—INTEREST.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
699,0	RECEIPTS	644,2	680,9	670,5

56. The receipts are less than 1885-86 owing mainly to the extinction of the debt connected with the Mysore Railway, and to postponement of the date on which interest is recoverable in respect of the Madras Harbour Works.

XII.—Interest.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Loans to Native States and private individuals.	Accounts . 1885-86 .	13,5	6	...	...	...	9,4	2,1	35,3	11,6	72,5
	Budget . 1886-87 .	12,4	6	3	...	...	7,5	a ...	37,1	8,5	66,4
	Revised . 1886-87 .	13,5	6	1	..	...	7,8	a ...	35,2	9,8	67,0
	Accounts . 1886-87 .	12,6	5	...	...	...	8,1	1,8	21,3	6,6	50,9
On Loans to Municipalities and other Public Bodies. — Calcutta and Bombay Port Funds.	Accounts . 1885-86 .	...	...	...	...	33,7	...	...	...	122,5	156,2
	Budget . 1886-87 .	...	...	...	...	29,2	...	...	...	122,3	151,5
	Revised . 1886-87 .	...	...	...	...	29,2	...	...	...	124,1	153,3
	Accounts . 1886-87 .	...	...	...	...	29,2	...	...	...	123,2	152,4
Bombay Municipality.	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	36,7	36,7
	Budget . 1886-87 .	...	...	...	...	...	...	...	...	35,8	35,8
	Revised . 1886-87 .	...	...	...	...	...	...	...	...	35,8	35,8
	Accounts . 1886-87 .	...	...	...	...	...	...	...	...	35,8	35,8
Other Municipalities and public bodies.	Accounts . 1885-86 .	6	5	2,1	1	36,0	1,8	9,2	9,9	3,6	64,7
	Budget . 1886-87 .	...	4	3,0	1	33,0	8	10,0	11,4	3,1	61,8
	Revised . 1886-87 .	8	4	3,9	1	33,0	8	10,0	6,8	3,1	58,9
	Accounts . 1886-87 .	1,1	3	3,9	1	32,4	2,2	9,9	6,7	4,6	61,2
On Currency Investment.	Accounts . 1885-86 .	250,1	...	...	...	...	...	...	...	...	250,1
	Budget . 1886-87 .	250,1	...	...	...	...	...	...	...	...	250,1
	Revised . 1886-87 .	250,1	...	...	...	...	...	...	...	...	250,1
	Accounts . 1886-87 .	250,1	...	...	...	...	...	...	...	...	250,1
On Securities of Provincial Funds.	Accounts . 1885-86 .	3	2	...	1	1,5	4,3	7	7,5	6,4	21,0
	Budget . 1886-87 .	1	3	...	1	1,5	3,4	8	7,4	7,0	20,6
	Revised . 1886-87 .	1	3	...	1	1,5	4,5	8	7,4	6,8	21,5
	Accounts . 1886-87 .	1	4	...	1	1,4	4,6	7	7,7	6,5	21,5
On arrears of Revenue	Accounts . 1885-86 .	1	...	...	7	11,2	...	...	5,6	2	17,8
	Budget . 1886-87 .	1	...	...	4	10,3	...	...	6,3	1	17,2
	Revised . 1886-87 .	1	...	...	2	10,9	...	...	4,5	2	15,9
	Accounts . 1886-87 .	2	...	...	2	12,7	...	...	4,1	2	17,4
On Overdrawn Capital of Guaranteed Railways.	Accounts . 1885-86 .	45,3	...	...	...	...	...	...	...	...	45,3
	Budget . 1886-87 .	10,5	...	...	...	...	...	...	...	...	10,5
	Revised . 1886-87 .	8,0	...	...	...	...	...	...	...	...	8,0
	Accounts . 1886-87 .	6,8	...	...	...	...	...	...	...	...	6,8
Other Items .	Accounts . 1885-86 .	1,2	...	...	...	4,2	4,7	5,7	5,6	1,3	22,7
	Budget . 1886-87 .	4	...	...	...	3,5	4,7	7,6	1	7	17,0
	Revised . 1886-87 .	4	...	...	...	3,1	3,9	7,6	1	5	15,6
	Accounts . 1886-87 .	5	1	1	...	3,9	4,4	5,9	9	1,7	17,5
TOTAL .	Accounts . 1885-86 .	311,1	1,3	2,1	9	87,5	20,2	17,7	63,9	182,3	687,0
	Budget . 1886-87 .	273,6	1,3	3,3	6	77,5	16,4	18,4	62,3	177,5	630,9
	Revised . 1886-87 .	273,0	1,3	4,0	4	77,7	17,0	18,4	54,0	180,3	626,1
	Accounts . 1886-87 .	271,4	1,3	4,0	4	79,6	19,3	18,3	40,7	178,6	613,6

a. Included under "other items."

Section B.—INTEREST—*continued.*

			Sterling.	Exchange.	Total.		
England—Investment of Cash Balances, &c.	Accounts	1885-86	9,1	2,9	12,0	Total including England	699,0
	Budget	1886-87	10,0	3,3	13,3		644,2
	Revised	1886-87	40,0	14,8	54,8		680,9
	Accounts	1886-87	41,4	15,5	56,9		670,5

57. The two prominent points here are the small amount of interest realised on loans to Native States and private individuals, as shown in the statement given below, and on the overdrawn capital of Guaranteed Railways. The decline under the former head occurs in Madras, where the arrangement with the Southern Mahratta Railway Company in respect of the Mysore Railway has extinguished the debt due by the State, and the passing of the Madras Act II of 1886 has made the interest due on the Madras Harbour works payable annually on the 1st April, instead of half-yearly as was the case before. The interest on overdrawn capital of Railway Companies is always an uncertain quantity, but this year the budget expectations have been realised fairly well. As regards the English figures, the issue of six millions stock during the year greatly increased the cash balance which was abnormally large during a great part of the year. This increases the investment on which interest was received, and the rate of interest obtainable in the latter part of the year was also unusually high.

58. The balances under Loans to Municipalities, &c., have in the last six years stood as follows:—

Description of Loans.	31st March 1882.	31st March 1883.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.
Native States	1,318,3	1,214,7	1,146,2	1,071,1	992,9	101,6
Advances for Ceylon cable	...	...	...	9,2	7,4	5,5
Presidency Corporations including Port Trusts, &c.	5,595,8	5,408,7	5,333,9	5,470,1	5,568,5	6,391,2
District Municipalities	382,6	383,9	405,9	381,9	375,4	369,6
Moulmein Port Fund	...	...	...	...	4,4	4,8
Landholders and others	659,9	654,1	607,3	572,9	458,4	370,9
Local Fund Committees	108,0	104,1	100,3	64,3	59,8	140,4
	8,064,6	7,765,5	7,593,6	7,569,5	7,466,8	7,384,0
Interest received	358,0	343,2	*359,1	324,2	328,5	298,7
Percentage reckoned on balance at end of year	4·439	4·419	4·729	4·282	4·4	4·045

*Excluding Bombay arrears 130,0.

Section B.—INTEREST.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
4,330,9	EXPENDITURE . . .	4,250,3	4,307,7	4,310,4

59. The charges under this head are in a great measure affected by the transactions connected with the Permanent Debt, and these are shown in the following statement:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INDIA—			
2,3	Debt incurred . . .	1,201,0	1,201,5	1,208,9
482,2	Debt discharged . .	1,220,1	1,176,1	1,192,3
−479,9	NET IN INDIA .	−19,1	+25,4	+16,6
	ENGLAND—			
	Debt incurred—			
1,086,1	at 3½ per cent. . . .	4,844,2	4,914,5	4,914,5
3,500,0	at 3 per cent. . . .	5,000,0	6,000,0	6,000,0
4,586,1	TOTAL INCURRED .	9,844,2	10,914,5	10,914,5
	Debt discharged—			
5,0	at 5 per cent. . . .	...	...	3
1,2	at 4 per cent. . . .	409,7	409,7	410,7
6,2	TOTAL DISCHARGED .	409,7	409,7	411,0
+4,579,9	NET IN ENGLAND .	+9,434,5	+10,504,8	+10,503,5
4,100,0	NET IN INDIA AND ENGLAND .	+9,415,4	+10,530,2	+10,520,1*

* The above amounts are exclusive of —82,0, comprising 74,9 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 7,1 to Discount Sinking Fund.

60. The 1,208,9 entered under India as debt incurred includes the loan of 1,200,0 raised during the year for the construction of the Calcutta and Bombay docks, and 8,9 obtained by the sale of stock notes; of the debt discharged 1,145,3 belongs to the transfer loan of 1854, which was discharged during the year in England, but the payments have been brought to account in this country, as the loan is held in the Indian register; of the balance of 47,0, 36,6 consists of Nagpur-Raipur Railway Debentures discharged, 2,3 of Government Promissory Notes discharged under special orders, 1,8 payments on account of loans which have ceased to bear interest, and 6,3 of stock notes held by certain Post-masters for sale, but returned, as they could not be disposed of.

61. As regards the English figures, the debt at 3½ per cent. was incurred for the redemption of East Indian and Sind, Punjab and Delhi Railway annuities. Under the 3 per cent. debt the Budget provided the sum required to be raised during the year by issue of Stock. The Revised and Accounts show the nominal amount of the stock issued. This issue was made at an average price of £87 4*s.* 2*d.* per cent. and yielded 5,207,5. The arrangements for dealing with the discount were explained in para. 67 of last year's report. The debt discharged represents (409,7) debentures of the Eastern Bengal Railway due 12th July 1886 and (1,0) the East Indian Railway Debentures which had remained unclaimed since 1871.

Section B.—INTEREST—*continued.*

13.—Interest on Ordinary Debt.

62. The usual statement analysing this charge is as follows :—

1885-86. Accounts.	Rate.	Debt in India on 31st March 1886. Principal.	Interest.	Budget.	1886-87. Revised.	Accounts.
1,069,3	4½	23,290,8	1,048,0	1,049,9	1,041,0	1,044,9
2,726,0	4	67,759,3	2,710,4	2,755,6	2,704,3	2,725,0
1,5	3½	53,3	1,9	1,9	1,9	9
7,2	Provincial	179,3	7,4	7,4	7,4	7,6
7,1	Stock Notes	153,9	6,2	6,3	6,2	6,8
3,811,1	Total	91,436,6	3,773,9	3,821,1	3,760,8	3,785,2
6	Interest on Loans in course of discharge			1,2	5	7
− 1,3	Discount on new Loans and Miscellaneous			...	27,7	5,5
3,810,4	Total Interest paid in India			3,822,3	3,789,0	3,791,4
2,795,1	England			3,120,9	3,163,2	3,163,0
879,8	Exchange			1,040,3	1,174,9	1,189,5
7,485,3	GRAND TOTAL, INTEREST			7,983,5	8,127,1	8,143,9
	Divided into—					
3,857,2	Interest on Ordinary Debt			3,886,1	3,943,6	3,949,0
3,628,1	Interest on Debt for Railways and Irrigation Works			4,097,4	4,183,5	4,194,9

63. As regards India, a full year's interest appears to have been drawn, but the Budget provided also for an arrear payment of 30,0 which has not been claimed. The payments were greater in 1885-86 than in 1886-87, but this was caused partly by the large transfer from the London to the India registers and the settlement with the Madras Civil Fund, as explained in the last year's report. The 5,5 under discount on new loans is composed of the following amounts :—

Discount on the loan of 1,200,0 raised during the year	27,7
Deduct—Discount charged to the Calcutta and Bombay Port Trusts to whom advances were made on the condition that they received the money at the rate at which it was raised	24,6
	3,1
Expenses attending the discharge of the Nagpur-Raipur Railway debentures	2,4
Net charged under Discount	5,5

64. In England the arrangements for exchanging portions of the Sind, Punjab and Delhi Railway annuity, for India 3½ per cent. stock, had not been completed when the Budget was framed, and the charges could not be accurately divided between this head and annuities. The result shews that the estimate for interest was short by 42,1, while that for "annuities" was 48,1 too high. The large payments in 1886-87, compared with the previous year, represent interest on the new stock issued mentioned above.

14.—Interest on other Obligations.

		India.	Central Provinces.	Burma	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab	Madras.	Bombay	Total.
On Special Loans	Accounts 1885-86	77,5	...	...	...	...	8	2	...	4,7	83,2
	Budget 1886-87	78,2	...	...	...	...	8	1	...	4,6	83,7
	Revised 1886-87	76,4	...	...	...	...	8	1	...	4,6	81,9
	Accounts 1886-87	76,1	...	...	..	...	8	...	...	4,6	81,5
Treasury Notes and Service Funds.	Accounts 1885-86	96,4	...	...	...	...	...	...	86,2	12,3	194,9
	Budget 1886-87	58,4	...	...	...	...	...	...	4	4,9	63,7
	Revised 1886-87	58,8	...	...	...	...	...	...	4	4,9	64,1
	Accounts 1886-87	57,0	...	...	...	...	...	...	3	5,7	63,0
Savings Bank Deposits	Accounts 1885-86	76,3	1,4	7	6	16,1	2,4	4,0	10,6	62,7	174,8
	Budget 1886-87	150,4	2	2	...	10,9	...	2,6	4,3	29,8	198,4
	Revised 1886-87	152,6	2	2	...	11,4	.	3,1	4,2	27,9	199,6
	Accounts 1886-87	148,5	.2	2	...	10,8	...	3,1	4,1	30,8	197,7
Miscellaneous	Accounts 1885-86	14,3	...	...	...	5	1	..	1,8	3,7	20,4
	Budget 1886-87	12,6	...	...	...	2	...	...	1,9	2,4	17,1
	Revised 1886-87	12,5	2	1	...	9	...	...	1,8	2,6	18,1
	Accounts 1886-87	11,5	2	...	...	7	...	2,3	1,8	2,4	18,9
Total	Accounts 1885-86	264,5	1,4	7	6	16,6	3,3	4,2	98,6	83,4	473,3
	Budget 1886-87	299,6	2	2	...	11,1	8	2,7	6,6	41,7	362,9
	Revised 1886-87	300,3	4	3	...	12,3	8	3,2	6,4	40,0	363,7
	Accounts 1886-87	293,1	4	2	...	11,5	8	5,4	6,2	43,5	361,1

Section B.—INTEREST—*continued.*

			Sterling.	Exchange.	Total.		
England	Accounts	1885-86	3	1	4	Total, including England	473,7
	Budget	1886-87	1,0	3	1,3		364,2
	Revised	1886-87	3	1	4		364,1
	Accounts	1886-87	2	1	3		361,4

65. The interest on *Special Loans* is gradually diminishing, as the stipends payable in connection with the old Oudh Loans are commuted by the pensioners. The details of the interest on *Treasury Notes and Service Funds* are given below. The payments in 1885-86 were heavy in consequence of the Madras Civil Fund having been taken over by Government, which involved a settlement of accounts up to date. The charge for 1886-87 was well estimated, and the same may be said of the *Savings Bank Deposits*. The amount 2,3, which appears against Punjab under *Miscellaneous*, is the correction of a wrong credit under interest in 1883-84 and 1884-85.

Details of Interest on Treasury Notes and Service Funds.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
42,1	Bengal Civil Fund	...	...	...
85,9	Madras „ „	...	...	...
52,0	Bengal Uncovenanted Fund	54,0	54,3	54,7
9,9	Bombay „ „	4,9	4,9	5,7
5,0	Other Funds	4,8	4,9	2,6
194,9		63,7	64,1	63,0

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,965,9	RECEIPTS	1,914,1	1,976,7	2,027,5
2,293,0	EXPENDITURE	2,227,5	2,171,8	2,145,3
−327,1	NET .	−313,4	−195,1	−117,8
−189,5	POST OFFICE (NET) . . .	−196,9	−184,7	−196,0
−244,3	TELEGRAPH (NET) . . .	−204,0	−86,6	−21,7
+106,7	MINT (NET)	+87,5	+76,2	+99,9

66. The *Post Office* worked up to the Estimate of the year. The *Telegraph Department* did better than the Estimate, having shewn a deficit of 21,7 only instead of 204,0 as was expected. This was accomplished partly by increased receipts and partly by curtailment of expenditure. The *Mint* result is also satisfactory and has been obtained by reduced expenditure.

XIII.—Post Office.

1885-86. Accounts.		Budget.		1886-87. Revised.		Accounts.
198,5	Parcel and other Postage collected in cash . .		144,8		146,0	145,3
	SALE OF POSTAGE STAMPS—					
653,0	Ordinary	693,5		690,0	680,3	
172,0	Service	176,1		174,7	174,9	
825,0		869,6		864,7	855,2	
	DEDUCT—Payments to English,					
30,8	Colonial and other Foreign Post Offices . . .	28,2		26,5	26,2	
794,2			841,4		838,2	829,0
20,5	MAIL CART AND PARCEL VAN PASSENGER SERVICE		18,4		20,5	19,3
70,4	MONEY ORDER RECEIPTS .		129,0		131,5	136,5
14,5	BULLOCK TRAIN COLLECTIONS . . .		11,1		16,6	10,1
10,8	OTHER RECEIPTS . .		6,7		8,9	9,4
1,108,9	TOTAL .		1,151,4		1,161,7	1,149,6
	DISTRICT POST COLLECTIONS—					
1,2	Bengal		1,9		1,3	1,3
2,8	Punjab		3,6		3,1	3,3
2	Bombay . . .		2		2	1
4,2	TOTAL .		5,7		4,6	4,7
1,113,1	GRAND TOTAL .		1,157,1		1,166,3	1,154,3

67. Taking the total revenue, the accounts work up closely to the budget and show a satisfactory improvement over the previous year. As regards details it became the rule in 1885-86 to use stamps instead of money for *parcel and other postage* and for commission on *money orders*. This rule is still maintained in respect of the former head and explains the deficiency in it as compared with 1885-86, but in the case of *money orders*, it was abrogated in March 1886 and hence the *money order receipts* in 1886-87 are larger than in 1885-86. These changes increased the *sale of postage stamps*, but it has since diminished to the extent in which the money order receipts that were formerly obtained in stamps are now realised in cash. The large *payments to English and other Post Offices* in 1885-86, included arrears that were liquidated in that year, while in 1886-87 they were specially small in consequence of credit having been given to India for

various sums due to her. The *mail cart* and *bullock train* collections depend upon the traffic and are subject to unavoidable fluctuations. The increase in *other receipts* as compared with the budget consists of a large number of small items.

XIV.—Telegraph.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INDIAN TELEGRAPH—			
	Message Revenue—			
295,8	Sale of stamps, deducting refunds, &c.	322,5	300,0	302,8
36,2	Receipts from other Administrations	18,5	33,0	20,3
66,2	Other receipts by cash, postage stamps and book transfer	34,0	112,0	156,9
4	Receipts of Provincial Telegraphs	4	3	4
398,6		375,4	445,3	480,4
	Interest and recoveries—			
42,9	Interest on railway lines and rent of instruments and appliances	93,2	98,5	46,7
51,0	Recoveries from Railways of Maintenance charges			48,2
11,2	Recoveries from Guaranteed Lines and Offices	14,5	12,5	11,7
3,9	Miscellaneous receipts	2,3	2,8	5,7
109,0		110,0	113,8	112,3
507,6	TOTAL INDIAN	485,4	559,1	592,7
	INDO-EUROPEAN TELEGRAPH—			
50,5	Persian Gulf Section	78,8	81,9	86,9
23,6	Persian Section			
74,1	TOTAL INDO-EUROPEAN	78,8	81,9	86,9
581,7	TOTAL INDIA	564,2	641,0	679,6
35,6	England	8,8	9,5	9,6
11,2	Exchange	2,9	3,5	3,6
46,8		11,7	13,0	13,2
628,5	TOTAL	575,9	654,0	692,8

RESULTS.

Indian Telegraph—

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	85,1	...
" Budget Estimate	107,3	...
" Revised Estimate	33,6	...
Indo-European Telegraph—(including England)—		
Actuals with Actuals of previous year	...	13,2
" Budget Estimate	8,9	...
" Revised Estimate	5,1	...
EXCHANGE—		
Indo-European Telegraph—		
Actuals with Actuals of previous year	...	7,6
" Budget Estimate	7	...
" Revised Estimate	1	...

Indian Telegraph Department.

68. Compared with the actuals of 1885-86 the improvement of 85,1 in the actuals o 1886-87 is due to an increase in the number of Government messages, chiefly in connec tion with Burma, and the general expansion of the Department. In 1886-87 the Secre tariat offices of the Government of India ceased paying, by stamps, for their messages thus reducing the revenue under Sale of Stamps, and increasing it under Receipts by book transfer.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

69. The increase over the Budget Estimate of the year is owing to the estimate having been framed on the supposition that the Upper Burma revenue would diminish, whereas it greatly increased owing to the extraordinary amount of State messages.

70. The excess over the Revised Estimate is attributed mainly to the increased transmission of State messages connected with the settlement of Burma, and to the credit to Government of certain forfeited security deposits and other receipts previously held in suspense.

Indo-European Telegraph Department.

71. The receipts fell short of those in 1885-86 owing chiefly to the return of the Afghan Boundary Commission and to interruptions on the Persian line in January and February 1886 which reduced the realizations during 1886-87.

72. In the Budget Estimate the diminution of revenue expected to follow the return to India of the Boundary Commission was overestimated.

73. The improvement shown by a comparison of the actuals with the Revised Estimate is owing to a reduction in the tariff for messages to India and the Far East.

Exchange.

74. The exchange, which on this side of the accounts relates to the Indo-European Telegraph only, has been steadily increasing, partly on account of larger receipts and partly on account of the fall in the rate of exchange.

XV.—Mint.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
202,6	Seignorage on silver	123,5	92,8	93,1
11,1	Gain on copper coinage	50,0	50,0	76,7
	Other Receipts—			
6,1	Calcutta	5,0	6,6	5,5
...	Madras	...	1	...
4,5	Bombay	2,6	6,9	5,0
224,3	TOTAL	181,1	156,4	180,3
...	England	...	...	1
224,3	GRAND TOTAL	181,1	156,4	180,4

75. The uncertain character of this head, consequent on its dependence on the course of trade, has been explained in previous reports. The estimate of Seignorage duty on silver was based on an average importation which was not reached by the actuals, and hence the falling off in revenue. On the other hand, the absorption of 128,5 of copper coin as compared with 38,5 the quantity which passed into circulation in 1885-86—yielded a profit which was about sufficient to cover the loss on silver, and the net result of the year's operation shews a close approach to the Budget figures. The importation of silver in recent years has been as follows. The seignorage is 2,1 per cent. on bullion received from the Public:—

	Net Importation.	Silver Coinage.	Seignorage.
1879-80	7,869,7	10,257,0	212,0
1880-81	3,892,6	4,249,7	76,1
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6
1885-86	11,606,6	10,285,6	202,6
1886-87	7,045,1	4,616,5	93,1

15.—Post Office.

1885-86. Accounts.			Budget.		1886-87. Revised.		Accounts.	
	46,1	Chief Office, Calcutta		46,6		45,8		47,0
		PRESIDENCY AND DISTRICT OFFICES—						
88,0		Officers	88,8		90,2		91,1	
510,1		Establishment	542,7		525,1		522,8	
81,2		Other Charges	79,5		81,9		82,0	
	679,3			711,0		697,2		695,9
	725,4	Carried over		757,6		743,0		742,9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

15.—Post Office—*continued.*

Accounts.			Budget.		Revised.		Accounts.	
	725,4	Brought forward . .		757,6		743,0		742,9
		CONVEYANCE OF MAILS—						
91,0		Road Establishment .	93,5		93,9		95,3	
47,8		Payments to State Railways	56,9		54,4		54,9	
14,8		Bullock Train Establishment . . .	10,3		13,9		11,5	
49,4		Mail Carts Establishment and charges . .	50,5		49,7		45,5	
17,5		Railway charges . .	19,8		18,1		18,4	
54,7		Subsidies . . .	53,2		54,3		53,8	
11,9		Other charges . .	11,7		12,6		14,0	
	287,1			295,9		296,9		293,4
...	12,1	DISCOUNT ON SALE OF POSTAGE STAMPS .		10,8		10,8		10,6
...	21,3	OTHER CHARGES . .		14,6		18,4		22,2
	1,045,9	TOTAL .		1,078,9		1,069,1		1,069,1
		DISTRICT POST CHARGES—						
11,0		India	11,5		10,5		10,2	
5,0		Central Provinces . .	4,9		5,3		5,3	
12,2		Burma . . .	13,8		11,6		11,8	
3,0		Assam . . .	3,6		3,6		3,5	
33,0		Bengal . . .	34,2		34,2		34,4	
19,0		N.-W. Provinces & Oudh	19,6		19,2		19,2	
14,0		Punjab . . .	14,0		14,0		14,3	
10,7		Madras . . .	10,7		10,7		10,6	
10,6		Bombay . . .	10,7		10,7		10,7	
	118,5			123,0		119,8		120,0
	1,164,4	TOTAL, INDIA .		1,201,9		1,188,9		1,189,1
		ENGLAND—						
68,0		Payments to English Post Offices . . .	68,0		68,0		68,0	
37,1		Stores	46,1		50,2		49,1	
	105,1			114,1		118,2		117,1
	33,1	Exchange . . .		38,0		43,9		44,1
	1,302,6	GRAND TOTAL .		1,354,0		1,351,0		1,350,3

76. There were small savings under *Chief Office, Calcutta*, but they were more than counterbalanced by an increase of 6 in the Comptroller's Establishment sanctioned during the year, and of 1,0 in Tour charges, due to the deputation to Simla of clerks from the Offices of the Comptroller and the Inspector General, Railway Mail Service. The charge for *Presidency and District Offices* shews a small increase in salaries consequent on the absence of officers on privilege leave, and in establishment consequent on new appointments sanctioned during the year, but on the other hand the amount reserved for expenditure under the Director General's orders was used to a small extent only. The increase in *other charges* occurs chiefly in travelling expenses. The charges for *coveyance of mails* is regulated largely by the traffic and the accounts have followed the budget closely so far as the totals are concerned, but there are differences in the component items. The head *road establishment* now includes amounts which were formerly taken as *mail cart establishment* and has caused the actuals of those heads to differ from the budget. The excess in Bullock Train charges has occurred in contingencies. In the mail cart charges, some reductions were effected amounting to 1,1 in the lines from Belgaum to Dharwar and Hublee to Haveri consequent no doubt on the further opening of the Southern Mahratta Railway. Under Railway charges a saving of 3,4 is reported in the conveyance of banghy parcels. The increase under *other charges* after Discount on Sale of Postage Stamps occurs in printing at private presses (1,7), construction and repair of Post offices (5), compensation for loss of insured parcels (4), awards against the Guarantee Fund (1,8) and Loss by Exchange on Continental money orders (2,9). This loss by exchange was not provided for in the estimate.

77. As regards *District Post Charges*, India reports that a considerable saving was effected during the year 1886-87 in the establishment of Postal Sowars in the Bolan. In Burma the subsidies for conveyance of mails on the Irrawaddy were reduced, and the district postal service was not extended so much as the budget anticipated. There has been nothing special in the other provinces.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

78. The excess over the budget in the English expenditure for stores is due to larger indents having been sent from this country than were expected when the budget was framed.

16.—Telegraph.

IMPERIAL.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INDIAN TELEGRAPH.			
	Capital Account.			
104,9	India	120,0	121,9	99,8
145,4	England	98,0	79,0	70,2
	Revenue Account.			
350,4	India	403,0	384,9	394,6
6,1	England	8,0	6,5	6,2
	INDO-EUROPEAN TELEGRAPH.			
64,8	India	63,8	66,9	65,7
98,3	England	20,2	17,8	17,3
	RED SEA TELEGRAPH.			
18,0	England	18,0	18,0	18,0
	PROVINCIAL.			
1	Bengal	1	1	1
5	Bombay	7	4	5
788,5	TOTAL	731,8	695,5	672,4
	EXCHANGE.			
47,7	Indian	35,3	31,8	28,8
30,9	Indo-European	6,8	6,6	6,5
5,7	Red Sea	6,0	6,7	6,8
84,3	TOTAL	48,1	45,1	42,1
872,8	TOTAL	779,9	740,6	714,5

RESULTS.

	Actuals. More.	Actuals. Less.
INDIAN TELEGRAPH DEPARTMENT, INCLUDING ENGLAND—		
Imperial—		
Actuals with Actuals of previous year	...	36,0
„ Budget Estimate	...	58,2
„ Revised Estimate	...	21,5
Provincial—		
Actuals with Actuals of previous year	...	...
„ Budget Estimate	...	2
„ Revised Estimate	1	...
INDO-EUROPEAN TELEGRAPH DEPARTMENT, INCLUDING ENGLAND—		
Actuals with Actuals of previous year	...	80,1
„ Budget Estimate	...	1,0
„ Revised Estimate	...	1,7
Exchange—		
Actuals with Actuals of previous year	...	42,2
„ Budget Estimate	...	6,0
„ Revised Estimate	...	3,0

Indian Telegraphs—Imperial.

79. The actuals both in India and England fell short by 36,0 of the preceding year, owing chiefly to more than the average quantity of stores having been obtained in 1885-86 to

replenish articles used during the Afghan Expedition. The reduction due to this cause was 75,2, but there was an increase of 44,3 under maintenance and working, owing to heavy outlay in Burma, increase in salaries, and expansion in the number of offices.

80. On account of anticipated increase in the number of combined Post and Telegraph offices and provision for increased pay to certain classes of officers, the Budget Estimate was passed for 58,2 more than was actually spent.

81. The decrease brought out by a comparison with the Revised Estimate is attributed to works not having been advanced or new offices opened to the extent anticipated.

Provincial.

82. The differences and the amounts themselves are unimportant.

Indo-European Telegraph.

83. The decrease of 80,1 is almost entirely due to the figures of the preceding year including the cost of the third Bushire Cable.

84. The Budget provided for the normal outlay, but not for the maintenance of the Teheran-Meshed telegraph line, provision for which was made in the Revised Estimate. The actuals fell short of both Budget and Revised Estimates owing to an underestimate of the issues of stores.

Exchange.

85. The exchange was smaller than in 1885-86 owing to the abnormally heavy outlay in England in that year for the Jask-Bushire Cable. The decrease brought out by comparison with the Budget and Revised Estimates is owing to diminution in expenditure mainly in payments for stores.

17.—Mint.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	ESTABLISHMENTS—			
30,0	Calcutta	30,0	28,4	28,0
30,2	Bombay	29,2	29,3	29,0
	LOSS OF WEIGHT IN COINAGE—			
11,4	Calcutta	7,8	2,5	3,3
5,4	Bombay	1,7	2,4	2,6
	OTHER CHARGES—			
6,4	Calcutta	10,7	4,5	4,5
4,9	Bombay	5,1	3,2	3,9
47,8	TOTAL Calcutta	48,5	35,4	35,8
40,5	" Bombay	36,0	34,9	35,5
22 3	" England	6,8	7,2	6,7
7,0	" Exchange	2,3	2,7	2,5
117,6	GRAND TOTAL	93,6	80,2	80,5

86. The saving under "Loss of weight in coinage" is due to a smaller outturn of work in silver, as explained under Revenue. The actuals in Bombay include a special payment of 1,2 to the Portuguese Government on account of seignorage duty, under the monetary convention sanctioned in the orders of Government No. 422, dated 27th January 1887. The budget for other charges in Calcutta included 6,2 on account of purchase of copper by the Mint Master, but the amount was subsequently transferred to its proper head and adjusted through the "Copper coinage account" subordinate to "Deposit and Advances."

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
1,427,4	Receipts	1,433,8	1,454,2	1,461,6

87. Various minor changes have occurred in this section of the account. The head *Law and Justice* has been divided into two parts, shewing respectively the receipts pertaining to *Courts of Law* and to *Jails*. Under *Police* the sums recovered from the guaranteed Railways and in some cases from Municipalities are now subtracted from the expenditure instead of appearing as distinct credits. In *Education* several institutions have been made over to the management of Municipalities and other local bodies. These changes have affected the accounts, but the differences are composed of small items which are explained in the following paragraphs:—

XVIA.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Sale-proceeds of Unclaimed and Escheated Property.	Accounts . 1885-86 .	9,8	1,6	1,3	5	3,2	4,1	1,3	1,1	1,9	24,8
	Budget . 1886-87 .	8,6	1,8	1,2	6	4,5	2,5	1,3	1,8	2,9	25,2
	Revised . 1886-87 .	6,7	2,1	1,2	6	3,4	2,0	1,3	1,5	3,3	22,1
	Accounts . 1886-87 .	5,0	2,2	1,3	5	3,0	1,6	1,4	1,4	3,4	19,8
Court-fees realized in cash.	Accounts . 1885-86 .	3	5	...	1	1,9	17,4	5	1,5	1,1	23,3
	Budget . 1886-87 .	4	4	...	1	2,0	16,0	6	1,7	1,5	22,7
	Revised . 1886-87 .	4	4	...	1	2,6	17,2	7	1,9	1,3	24,6
	Accounts . 1886-87 .	3	4	...	1	2,4	17,9	7	1,9	1,2	24,9
General Fees, Fines, and Forfeitures.	Accounts . 1885-86 .	2,9	10,3	23,2	6,5	66,4	26,4	31,7	32,9	24,8	225,1
	Budget . 1886-87 .	2,7	9,7	24,5	6,5	67,0	27,1	32,0	34,5	22,5	226,5
	Revised . 1886-87 .	2,9	10,0	23,8	6,6	67,5	26,3	33,9	34,5	25,7	231,2
	Accounts . 1886-87 .	3,1	9,7	22,5	7,0	66,4	25,7	33,4	35,5	25,7	229,0
Upper Burma Receipts	Accounts . 1885-86 .	...	...	1,7	..	...	...	...	...	...	1,7
	Budget . 1886-87 .	...	...	10,0	...	..	...	...	...	...	10,0
	Revised . 1886-87 .	...	...	10,2	...	...	...	...	...	...	10,2
	Accounts . 1886-87 .	...	...	11,2	...	...	...	...	...	...	11,2
Other Receipts .	Accounts . 1885-86 .	2	5	1	1	2,6	5,5	3	1,5	2,7	13,5
	Budget . 1886 87 .	7	6	2	2	3,0	2,9	3	2,1	1,6	11,6
	Revised . 1886 87 .	2	4	3	2	3,4	6,1	1	1,6	1,7	14,0
	Accounts . 1886 87 .	...	5	3	1	3,8	6,2	1	1,3	1,6	13,9
Total .	Accounts . 1885-86 .	13,2	12,9	26,3	7,2	74,1	53,4	33,8	37,0	30,5	288,4
	Budget . 1886-87 .	12,4	12,5	35,9	7,4	76,5	48,5	34,2	40,1	28,5	296,0
	Revised . 1886-87 .	10,2	12,9	35,5	7,5	76,9	51,6	36,0	39,5	32,0	302,1
	Accounts . 1886-87 .	8,4	12,8	35,3	7,7	75,6	51,4	35,6	40,1	31,9	298,8

88. The falling off in India is due to smaller receipts on account of "Sale proceeds of unclaimed and escheated property" from the Administrator General than expected in the Budget. The figures in the "Central Provinces" correspond closely with the Budget and do not call for explanation. Burma shews a small decrease under "General Fees, Fines, &c.," owing to interference with trade, caused by the unsettled state of some of the districts. The fluctuations in Assam and Bengal are made up of small differences which occur principally in the receipts on account of "Fines and Forfeitures" of the Magisterial

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

Courts. In the North-Western Provinces and Oudh, the decrease as compared with the actuals of 1885-86, under "Sale proceeds of unclaimed and escheated property," comes from inclusion in the last named year of a special escheat as noticed in last year's report. The receipts on account of "Court fees, Fines, &c.," on the other hand, shew an increase in consequence of larger collections of "Distrainers' Fees" and "Recoveries on account of pauper suits," while "other receipts" were augmented on account of the large number of candidates that were admitted during the year to the Pleadership Examination. Punjab shews an improvement, and it occurs chiefly under "General Fees, Fines, &c.," on account of larger receipts of Magisterial fines. In Madras the short receipts under "Sale proceeds of unclaimed and escheated property" were covered by the excess under "General Fees, Fines, &c.," from larger receipts on account of Magisterial fines. In Bombay the Budget estimate was low and the actuals bear out the revised figures, which were based on the actuals of ten months. The increase occurs chiefly under "General Fees, Fines, and Forfeitures."

XVIB.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts . 1885-86 .	1,8	32,0	18,6	1,6	77,7	30,1	17,2	15,7	9,7	204,4
	Budget . 1886-87 .	2,3	30,0	17,2	2,0	71,5	30,0	20,0	18,0	9,0	200,0
	Revised . 1886-87 .	1,8	36,5	19,0	1,2	78,0	32,4	16,5	15,6	10,0	211,0
	Accounts . 1886-87 .	1,5	36,5	18,2	1,3	73,9	30,0	19,1	14,3	10,3	205,1
Other Receipts .	Accounts . 1885-86 .	1,1	1	1,9	5,4	1,0	13,8	11,3	1,2	11,8	47,6
	Budget . 1886-87 .	1,1	1	1,3	6,6	5	11,5	10,5	1,3	14,0	46,9
	Revised . 1886-87 .	4	1	2,3	6,4	6	15,0	10,5	9	11,2	47,4
	Accounts . 1886-87 .	5	1	1,3	6,0	6	19,9	9,1	1,2	19,9	48,6
Convict Receipts at Port Blair and Nicobars.	Accounts . 1885-86 .	37,3	...	...	...	...	...	...	...	...	37,3
	Budget . 1886-87 .	33,1	...	...	...	...	...	...	...	...	33,1
	Revised . 1886-87 .	43,7	...	...	...	...	...	...	...	...	43,7
	Accounts . 1886-87 .	34,7	...	...	...	...	...	...	...	...	34,7
TOTAL .	Accounts . 1885-86 .	40,2	32,1	20,5	7,0	78,7	43,9	28,5	16,9	21,5	289,3
	Budget . 1886-87 .	36,5	30,1	18,5	8,6	72,0	41,5	30,5	19,3	23,0	280,0
	Revised . 1886-87 .	45,9	36,6	21,3	7,6	78,6	47,4	27,0	16,5	21,2	302,1
	Accounts . 1886-87 .	36,7	36,6	19,5	7,3	74,5	49,9	28,2	15,5	20,2	288,4

89. "Convict receipts at Port Blair and Nicobars" in India were small as compared with the revised estimate, which was raised in expectation of recoveries from Native States, that were not eventually realized. The increase in the Central Provinces, as compared with the Budget, is due to an extension of manufacturing operations during the year, and larger sales of jail produce. This improvement set in after the Budget was framed, but it was provided for in the Revised Estimate. In Burma the sale of rice husk was greater than usual, owing to the increased quantity of paddypurchased for the maintenance of the large number of prisoners. In Assam the receipts on account of "Sale proceeds of jail manufactures" and "Other jail receipts" are smaller than the Budget on account of the larger number of men employed on extra-mural labour, and consequent decline of the jail manufactures. Bengal does not call for notice, but in the North-Western Provinces and Oudh the actuals exceed the Budget by 8,5 under "Hire of convicts" owing to the concentration of prison labour, and the completion of the Benares and Fatehgarh Central Prison buildings. The falling off in the Punjab is attributed to decrease in the prison population on account of Jubilee releases, and to the increasing difficulty experienced in providing intra-mural work of a remunerative character for the prisoners. In Madras jail receipts shew a steady decrease in consequence of restrictions which have been placed on jail manufactures generally. The decrease in Bombay, as compared with the actuals of 1885-86, is due to smaller receipts from hire of convicts and recoveries from Native States, partially arising from the Jubilee release of prisoners in February 1887.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Police supplied to Railways.	Accounts . 1885-86 .	4,7	1,4	...	...	...	4,5	3,0	1	2,1	15,8
	Budget . 1886-87 .	5,0	2,4	...	...	...	4,9	...	1	2,5	14,9
	Revised . 1886-87 .	6,3	2,7	...	...	...	...	...	1	...	9,1
	Accounts . 1886-87 .	6,3	...	...	...	...	...	...	1	...	6,4
Police supplied to Municipal, Cantonment and Town Funds.	Accounts . 1885-86 .	...	3,9	...	...	...	5,8	51,3	...	31,3	92,3
	Budget . 1886-87 .	...	1,2	...	...	...	6,2	48,9	2,8	30,8	89,9
	Revised . 1886-87 .	...	2,1	...	...	...	5,8	52,5	...	3,5	63,9
	Accounts . 1886-87 .	...	1,9	...	...	...	5,8	51,4	2,0	2,8	63,9
Police supplied to Public Departments, Private Companies and Persons.	Accounts . 1885-86 .	2	8	...	5	1,4	2,5	7	2,4	7,5	16,0
	Budget . 1886-87 .	2	7	...	5	1,5	2,5	6	3,4	14,7	24,1
	Revised . 1886-87 .	1	7	...	5	1,5	2,4	1,8	2,1	8,0	17,1
	Accounts . 1886-87 .	1	6	12,6	4	1,4	2,5	1,8	2,0	7,6	29,0
Presidency Police .	Revised . 1886-87 .	...	...	...	...	...	...	...	...	8,6	8,6
	Accounts . 1886-87 .	...	...	...	...	...	...	...	...	9,0	9,0
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees).	Accounts . 1885-86 .	5	13,1	2,9	7,6	49,8	20,7	10,5	24,3	20,7	150,1
	Budget . 1886-87 .	5	13,7	2,9	6,5	50,3	20,3	10,2	24,5	20,1	149,0
	Revised . 1886-87 .	5	13,0	3,1	7,1	51,2	23,7	7,5	29,9	22,8	158,8
	Accounts . 1886-87 .	6	13,8	3,2	7,0	49,4	22,7	10,6	25,7	22,3	155,3
Upper Burma Receipts.	Accounts . 1885-86 .	...	...	2	...	...	...	...	...	...	2
	Budget . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Revised . 1886-87 .	...	...	4,0	...	...	...	...	...	...	4,0
	Accounts . 1886-87 .	...	...	5,2	...	...	...	...	...	...	5,2
Other Receipts .	Accounts . 1885-86	1,3	8	8	3,7	17,9	3,2	2,6	3,9	12,4	46,6
	Budget . 1886-87	4	9	9	4,6	18,8	2,7	1,6	2,2	12,2	44,3
	Revised . 1886-87	4	7	12,7	3,0	19,3	3,6	2,0	5,1	13,6	60,4
	Accounts . 1886-87	2	1,1	7	3,1	20,0	4,3	8	5,7	11,2	47,1
TOTAL .	Accounts 1885-86	6,7	20,0	3,9	11,8	69,1	36,7	68,1	30,7	74,0	321,0
	Budget 1886-87	6,1	18,9	3,8	11,6	70,6	36,6	61,3	33,0	80,3	322,2
	Revised 1886-87	7,3	19,2	19,8	10,6	72,0	35,5	63,8	37,2	56,5	321,9
	Accounts 1886-87	7,2	17,4	21,7	10,5	70,8	35,3	64,6	35,5	52,9	315,9

90. The increased receipts in India are on account of larger recoveries for Police supplied to Railways. In the Central Provinces, the contribution from the Great Indian Peninsula Railway has been deducted from expenditure, and hence the apparent falling off as compared with the Budget and Revised. A corresponding reduction (2,5) appears under the head "20 Police. Burma shews a large excess over the Budget as well as the actuals of the year 1885-86, and it is due to the introduction of Preventive Police in the disturbed districts and the recovery of the cost from the villagers. The receipts in Assam and Bengal closely follow the estimates and do not call for explanations. In the North-Western Provinces the recovery on account of Railway Police has been deducted from the expenditure as in Central Provinces: the actuals otherwise shew a better result, due to larger receipts on account of fines on stray cattle. In the Punjab, nothing was realised under "Police supplied to Railways" owing to the transfer of the Sindh-Punjab and Delhi Railway to the State. The falling off under "Other Receipts," as compared with the actuals of 1885-86, is due to a special item representing the balances of certain local Equipment Funds having been included in the accounts of that year. Madras shews an improvement as compared with the original estimate, and the increase would have been larger were it not for the decline under "Police supplied to Municipal, &c.," caused by the postponement of the Punitive Cess in Malabar. The increase under "Fees, Fines and Forfeitures" is due to a larger number of pounds and to the recovery during the year of certain arrears on account of 1885-86. "Other Receipts" also shew an excess over the Budget in consequence of the transfer to this head from "XXXII Civil Works" of the rents of "Policemen's huts," and of a specially large credit for the value of the unserviceable arms and accoutrements returned into the Military Store Depôt. The large falling off in Bombay is almost nominal as the various contributions are deducted from the expenditure as explained above.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIII.—Marine.

		India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Pilotage Receipts	Accounts . 1885-86 .	...	...	...	...	80,2	...	...	4	6	81,2
	Budget . 1886-87 .	...	...	...	...	80,0	...	...	6	4	81,0
	Revised . 1886-87 .	...	...	...	...	80,1	...	...	5	6	81,2
	Accounts . 1886-87 .	...	...	...	...	84,7	...	...	4	6	85,7
Dockyard Services, &c.	Accounts . 1885-86 .	42,7	...	...	...	...	...	...	...	...	42,7
	Budget . 1886-87 .	57,5	...	...	...	...	...	...	...	...	57,5
	Revised . 1886-87 .	42,5	...	...	...	...	...	...	...	...	42,5
	Accounts . 1886-87 .	61,3	...	...	...	...	...	...	...	...	61,3
Sale-proceeds of Vessels and Stores.	Accounts . 1885-86 .	2,0	...	1	...	2	...	...	...	..	2,3
	Budget . 1886-87 .	6,5	...	1	...	...	...	...	...	..	6,6
	Revised . 1886-87 .	6,2	...	1	...	2	...	...	...		6,5
	Accounts . 1886-87 .	9,2	...	1	...	1	...	...	...	...	9,4
Registration and other Fees.	Accounts . 1885-86 .	...	...	1	..	2,7	...	...	...	4,9	7,7
	Budget . 1886-87 .	.	...	2	...	2,7	...	...	...	5,0	7,9
	Revised . 1886-87 .	...	...	1	...	2,7	...	...	...	4,8	7,6
	Accounts . 1886-87 .	...	...	1	...	2,5	..	...	...	4,9	7,5
Coast Light Dues	Accounts . 1885 86 .	...	...	20,0	...	...	...	...	...	...	20,0
	Budget . 1886-87 .	...	...	18,7	...	...	...	...	...	...	18,7
	Revised . 1886-87 .	...	...	19,0	..	...	...	...	...	...	19,0
	Accounts . 1886-87 .	...	...	19,0	...	...	...	...	...	...	19,0
Upper Burma . .	Accounts . 1885-86 .	...	...	4,5	...	...	...	...	...	...	4,5
Other Receipts	Accounts . 1885-86 .	36,8	...	2,8	3	2,0	...	...	...	1	42,0
	Budget . 1886-87 .	7,8	...	2,8	4	2,1	...	...	...	...	13,1
	Revised . 1886-87 .	8,9	...	2,6	2	2,0	...	...	...	...	13,7
	Accounts . 1886-87 .	12,6	...	1,8	2	2,4	...	...	...	1	17,1
Total	Accounts . 1885-86 .	81,5	...	27,5	3	85,1	...	...	4	5,6	200,4
	Budget . 1886-87 .	71,8	...	21,8	4	84,8	...	...	6	5,4	184,8
	Revised . 1886-87 .	57,6	...	21,8	2	85,0	...	...	5	5,4	170,5
	Accounts . 1886-87 .	83,1	...	21,0	2	89,7	...	...	4	5,6	200,0

91. The improvement in *Pilotage Receipts* is due to the transfer of the Chittagong and Balasore receipts in Bengal from the Port Funds to this head. The large proceeds of *Dockyard Services* come from more work having been performed for other Departments than was anticipated in the Budget. The *Sale-proceeds of Vessels and Stores* were also large owing to the sale of the "*May Frere*" and "*Czarevitch*," and of obsolete and surplus stores consequent on a reduction of stock in the Kidderpore Dockyard. The large difference in *Other Receipts* between 1885-86 and 1886-87 consists of special items connected with the expedition to Suakim, which passed into the accounts of the former year, as explained in the last report. In Burma, one of the steamers on the Arakan line having been under repair, earned no freight for the time, and this accounts for the Budget under this head not having been realised in that Province.

XIX.—Education.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Fees and Fines .	Accounts . 1885-86 .	8	3,0	1,1	3,7	46,6	7,9	4,9	21,1	39,7	128,8
	Budget . 1886-87 .	8	3,1	1,4	3,6	49,9	8,1	4,9	20,4	35,6	127,8
	Revised . 1886-87 .	8	3,1	6	3,7	47,7	11,1	2,9	19,1	39,5	128,5
	Accounts . 1886-87 .	1,0	3,0	5	3,8	48,6	10,8	3,4	20,8	38,9	130,8
Contributions .	Accounts . 1885-86 .	7	6,5	...	...	2,6	1,2	1	6	7,9	19,6
	Budget . 1886-87 .	1,2	7,5	..	1	2,9	1,6	...	3	8,4	22,0
	Revised . 1886-87 .	1,3	7,6	...	1	2,0	1,7	...	2	7,6	20,5
	Accounts . 1886-87 .	8	7,8	...	1	2,3	1,4	...	2	7,4	20,0
Other Receipts .	Accounts . 1885 86 .	1	5,5	3,1	2	3,2	8,2	3,5	7,6	21,0	52,4
	Budget . 1886-87 .	1	3,9	3,1	2	2,8	12,8	4,3	8,4	18,4	54,0
	Revised . 1886-87 .	1	4,0	2,1	2	2,8	12,2	6,2	7,5	20,9	56,0
	Accounts . 1886-87 .	2	3,9	1,4	2	2,1	15,5	6,5	7,3	20,5	57,6
Total	Accounts . 1885-86 .	1,6	15,0	4,2	3,9	52,4	17,3	8,5	29,3	68,6	200,8
	Budget . 1886-87 .	2,1	14,5	4,5	3,9	55,6	22,5	9,2	29,1	62,4	203,8
	Revised . 1886-87 .	2,2	14,7	2,7	4,0	52,5	25,0	9,1	26,8	68,0	205,0
	Accounts . 1886-87 .	2,0	14,7	1,9	4,1	53,0	27,7	9,9	28,3	66,8	208,4

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

92. Education shews an improvement of 7,6 as compared with the actuals of 1885-86, and it would have been larger were it not for the falling off in Burma, Madras and Bombay. In Burma the decline is noticeable under "Other Receipts," and is due to the abolition of the Government Book Depôt and the transfer of the Myoke and Thugyi examinations to the Educational Syndicate. The increase in the North-Western Provinces occurs chiefly under "Fees and Fines" in consequence of enhanced rates of fees introduced during the year, and under "Other Receipts" from a special credit for the sale proceeds and interest of Government Promissory Notes which were purchased many years ago out of public grants to the Muir College Fund. In the Punjab the short receipts under Fees and Fines, as compared with the Budget estimate, as also with the actuals of 1885-86, are due to the transfer of several schools to "Municipal" control and the consequent transfer of the fees to Municipal funds. The increase under "Other Receipts" covers a special item of 2,0 recovered for sale of Books; it was provided for in the Revised estimate. In Madras six high schools were transferred to Municipalities during the year and one was closed, and all the Government middle schools were made over to local bodies. Several primary schools were raised to the middle school standard, but the loss from this measure was counterbalanced by an improvement in the Local Section. The estimate of Fees Schools, Special, and Fees, Government Colleges, general, was rather low.

93. In Bombay the Budget was more than usually conjectural owing to the state of transition through which the department was passing from the transfer of certain schools to Municipalities, &c. The excess in the actuals is due to the postponement of these transfers and to a special credit given to the Book Depôt Fund in connection with the "Antwerp Exhibition."

XX.—Medical.

Receipts.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Medical College and School Fees.	Accounts . 1885-86 .	...	...	...	...	2,3	...	...	1,6	2,7	6,6
	Budget . 1886-87 .	...	...	...	...	2,0	...	...	1,5	2,8	6,3
	Revised . 1886-87 .	...	...	...	...	2,0	...	...	1,8	2,2	6,0
	Accounts . 1886-87 .	...	...	...	...	2,7	...	..	1,8	2,3	6,8
Hospital Receipts .	Accounts . 1885-86 .	...	...	1	...	6,4	1	...	9	1,6	9,1
	Budget . 1886-87 .	...	...	2	...	5,6	1	...	9	1,6	8,4
	Revised . 1886-87 .	...	...	2	...	5,1	...	4	1,0	1,8	8,5
	Accounts . 1886-87 .	...	...	2	...	7,3	...	5	1,0	1,9	10,9
Lunatic Asylum Receipts.	Accounts . 1885-86 .	...	2	6	1	2,6	4	3,5	2,4	1,2	11,0
	Budget . 1886-87	...	3	6	...	3,1	4	3,0	2,1	1,2	10,7
	Revised . 1886-87	...	2	7	1	2,6	4	3,0	2,8	1,0	10,8
	Accounts . 1886-87	...	2	7	1	2,4	4	2,8	3,6	1,1	11,3
Contributions . .	Accounts . 1885-86 .	3	5	1	...	3,0	8,6	2	7,1	3	20,1
	Budget . 1886-87 .	3	4	1	..	3,0	11,4	1,3	8,6	1,3	26,4
	Revised . 1886-87 .	3	5	1	...	3,0	8,3	8	7,4	5,9	26,3
	Accounts . 1886-87 .	3	5	1	...	3,0	8,8	8	8,2	7,7	29,4
Other Receipts . .	Accounts . 1885-86 .	...	3	1	1	3	1,1	3	8	1,2	4,2
	Budget . 1886-87 .	1	1	1	1	4	7	3	8	8	3,4
	Revised . 1886-87 .	1	1	...	...	4	8	3	7	1,1	3,5
	Accounts . 1886-87 .	...	1	1	1	3	7	3	7	5	2,8
Total .	Accounts . 1885-86 .	3	1,0	9	2	14,6	10,2	4,0	12,8	7,0	51,0
	Budget . 1886-87 .	4	8	1,0	1	14,1	12,6	4,6	13,9	7,7	55,2
	Revised . 1886-87 .	4	8	1,0	1	13,1	9,5	4,5	13,7	12,0	55,1
	Accounts . 1886-87 .	3	8	1,1	2	15,7	9,9	4,4	15,3	13,5	61,2

		Sterling.	Exchange.	Total.		
England . . .	Accounts . 1885-86 .	2,5	8	3,3	Total including England: Accounts. 1885-86.	54,3
	Budget . 1886-87 .	2,0	6	2,6	Total including England: Budget . 1886-87.	57,8
	Revised . 1886-87 .	2,5	9	3,4	Total including England: Revised . 1886-87.	58,5
	Accounts . 1886-87 .	2,5	9	3,4	Total including England: Accounts. 1886-87.	64,6

94. The increase in Bombay, under "Contributions," is due to recoveries from the Trustees of the Port of Bombay of the expenditure of the Health Officer of the Port.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XXI.—Scientific and other Minor Departments.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Receipts on Account of Experimental cultivation.	Accounts . 1885-86 .	...	2	3	1	...	1,4	6	...	1,2	3,8
	Budget . 1886-87 .	...	2	2	...	...	2,5	6	...	1,0	4,5
	Revised . 1886-87 .	...	1	1,0	...	...	1,8	5	...	1,3	4,7
	Accounts . 1886-87 .	...	2	8	...	...	2,5	6	3	8	5,2
Botanical and other Public Garden Receipts.	Accounts . 1885-86 .	2	1,0	...	...	2	2,6	1,4	3	9	6,6
	Budget . 1886-87 .	...	1,1	...	...	3	2,4	1,3	3	1,0	6,4
	Revised . 1886-87 .	...	1,1	...	...	3	2,9	1,3	4	1,0	7,0
	Accounts . 1886-87 .	1	1,0	...	...	3	3,2	2,2	3	1,2	8,3
Cinchona Plantations	Accounts . 1885-86 .	...	...	...	...	9,5	...	...	9,8	...	19,3
	Budget . 1886-87 .	...	...	...	...	11,6	...	...	9,7	...	21,3
	Revised . 1886-87 .	...	...	...	...	10,0	...	...	7,6	...	17,6
	Accounts . 1886-87 .	...	...	...	...	9,9	...	...	6,9	...	16,8
Receipts on account of Public Exhibitions and Fairs.	Accounts . 1885-86 .	...	1	...	...	8	3,8	6,2	...	4	11,3
	Budget . 1886-87 .	...	1	...	...	1	3,6	5,2	...	4	9,4
	Revised . 1886-87 .	15,1	1	...	...	1	4,0	5,0	...	7	25,0
	Accounts . 1886-87 .	1	1	...	...	1	4,4	6,7	...	1,5	12,9
Government Bull and Stallion Receipts.	Accounts . 1885-86 .	1,7	...	...	...	...	...	...	...	...	1,7
	Budget . 1886-87 .	2	...	...	...	...	...	...	...	...	2
	Revised . 1886-87 .	6	...	...	...	...	...	...	...	...	6
	Accounts . 1886-87 .	1,1	...	...	...	...	...	...	...	...	1,1
Labour and Emigration.	Accounts . 1885-86 .	...	...	...	5,1	4,0	5	...	3	...	9,9
	Budget . 1886-87 .	...	...	...	4,9	4,6	1,3	...	1,1	...	11,9
	Revised . 1886-87 .	...	...	...	4,4	3,8	3	...	4	...	8,9
	Accounts . 1886-87 .	...	...	...	4,7	4,3	2	...	4	...	9,6
Sale of Instruments and Stores by the Mathematical Instrument Factory.	Accounts . 1885-86 .	10,3	...	...	...	...	...	...	...	...	10,3
	Budget . 1886-87 .	24,9	...	...	...	...	...	...	...	...	24,9
	Revised . 1886-87 .	17,9	...	...	...	...	...	...	...	...	17,9
	Accounts . 1886-87 .	20,6	...	...	...	...	...	...	...	...	20,6
Other Miscellaneous Receipts.	Accounts . 1885-86 .	1,2	...	...	...	2	8	5	6,7	7	10,1
	Budget . 1886-87 .	1,0	1	...	1	1	9	4	6,9	4	9,9
	Revised . 1886-87 .	2,3	1	...	1	2	5	4	7,6	4	11,6
	Accounts . 1886-87 .	2,0	1	3	...	2	2	3	6,8	3	10,2
Total .	Accounts . 1885-86 .	13,4	1,3	3	5,2	14,7	9,1	8,7	17,1	3,2	73,0
	Budget . 1886-87 .	26,1	1,5	2	5,0	16,7	10,7	7,5	18,0	2,8	88,5
	Revised . 1886-87 .	35,9	1,4	1,0	4,5	14,4	9,5	7,2	16,0	3,4	93,3
	Accounts . 1886-87 .	23,9	1,4	1,1	4,7	14,8	10,5	9,8	14,7	3,8	84,7

		Sterling.	Exchange.	Total.		
England . . .	Accounts . 1885-86 .	1	1	2	Total including England . . . . Accounts . 1885-86 .	73,2
	Budget . 1886-87 .	5	2	7	Budget . 1886-87 .	89,2
	Revised . 1886-87 .	6	2	8	Revised . 1886-87 .	94,1
	Accounts . 1886-87 .	6	2	8	Accounts . 1886-87 .	85,5

95. In India the *Receipts on account of Public Exhibitions and Fairs* shew an apparent falling off, as the items entered under that head in the Revised Estimate were transferred to credit of "Civil Deposits" under orders of Government. The estimate under *Sale of Instruments and Stores*, &c.," was too high, as this year a change was made in the supply of maps and work done by the Surveyor General's Department, and the effect of this measure upon the accounts could not be accurately ascertained at the time.

96. In Bengal, the yield under *Cinchona Plantations* was again low, owing probably to the importation of cheap Quinine, which held the prices of the local manufacture in check. The increase under *Botanical and other Public Garden Receipts* in the North-Western Provinces and Oudh is connected with the Lucknow Horticultural, and Saharanpur Botanical Gardens, while the abatement under *Labour and Emigration* is due to a change in accounting, by which the portion of emigration fees due from Bengal is adjusted inter-pro-

vincially. The fluctuations in the Punjab are unimportant. The falling off in Madras is chiefly due to the low prices for Cinchona bark which ruled throughout the year. During the three years, 1884-85 to 1886-87, the quantity sold in Madras has been lb. 81,880, 110,800, and 85,000, respectively, and the average price 100·6, 86·2 and 77·4 per 100lb. In Bombay, the increase under *Receipts on account of Public Exhibitions,* &c., is due to large private contributions to the Horse Show at Shikarpore.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
12,243,7	EXPENDITURE	12,354,9	12,650,1	12,698,5

97. This expenditure has been influenced by various minor changes as explained in the corresponding revenue head Receipts by Civil Departments. In comparing the figures of 1885-86 and 1886-87, the important differences are an excess expenditure in the last-named year of 432,1 under *Police* and 323,4 under *Marine*, arising almost entirely out of demands in Burma. On the other hand, there is a saving of 395,9 under *Political* in connection with subsidies and the charges of the Afghan Delimitation Commission. As between the Budget and the Accounts of 1886-87, the former has been exceeded by 267,2 under *Police* and 189,2 under *Marine*, and here too the principal cause is Burma.

18.—Administration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners, including Commissioner in Sind and his Establishment.	Accounts . 1885-86 .	25,1	3,9	4,8	4,5	9,5	9,6	9,6	12,0	22,0	101,0
	Budget .	25,1	4,8	4,8	4,8	9,6	9,6	9,6	12,0	23,5	103,8
	Revised . 1886-87 .	25,1	5,0	4,8	4,5	9,6	9,6	9,6	12,0	23,6	103,8
	Accounts .	25,1	4,7	5,4	4,4	9,6	9,6	9,6	12,3	23,5	104,2
Staff and household .	Accounts . 1885-86 .	28,2	5	6	...	2,7	3,5	2,3	15,0	17,7	70,5
	Budget .	13,2	6	6	...	3,1	3,7	2,6	12,9	17,3	54,0
	Revised . 1886-87 .	15,5	7	6	...	2,9	3,4	2,8	13,7	18,1	57,7
	Accounts .	39,0	7	6	...	2,8	3,7	2,8	14,0	18,2	81,8
Durbar Fund . .	Accounts . 1885-86 .	16,0	...	...	...	...	...	...	...	...	16,0
	Budget .	16,0	..	...	...	...	...	...	...	...	16,0
	Revised . 1886-87 .	16,0	...	...	...	...	...	...	...	...	16,0
	Accounts .	16,5	...	...	...	...	...	...	...	...	16,5
Executive Council .	Accounts . 1885-86 .	39,5	...	...	...	...	...		12,3	12,3	64,1
	Budget .	45,2	...	...	...	...	...	..	12,3	12,3	69,8
	Revised . 1886-87 .	38,6	...	...	...	...	...	...	12,9	12,3	63,8
	Accounts .	40,4	...	...	...	...	...	...	12,9	11,9	65,2
Legislative Council .	Accounts . 1885-86 .	15,0	...	...	...	1,9	...	...	1,6	...	18,5
	Budget .	21,3	..	..	...	2,1	...	...	1,4	...	24,8
	Revised . 1886-87 .	12,7	2	...	...	2,0	...	...	1,5	...	16,4
	Accounts .	17,2	2	...	...	2,2	...	...	1,5	1	21,2
Military Secretary .	Accounts . 1885-86 .	34,5	...	...	...	...	...	3,9	5,7	8,6	52,7
	Budget .	32,3	...	...	...	...	...	3,6	6,4	9,4	51,7
	Revised . 1886-87 .	33,6	...	...	..	...	...	3,0	7,2	8,5	52,3
	Accounts .	42,9	...	...	...	...	...	3,1	7,1	8,1	61,2
Secretariat . .	Accounts . 1885-86 .	127,5	8,0	12,1	7,4	44,3	27,0	20,3	28,4	35,4	310,4
	Budget .	112,0	8,4	11,1	8,1	43,6	28,8	20,5	27,6	34,5	294,6
	Revised . 1886-87 .	109,6	8,1	12,2	8,1	51,1	27,5	20,2	27,0	33,6	297,4
	Accounts .	142,4	8,4	12,1	8,2	49,7	31,5	21,4	29,6	34,7	338,0
Tour charges . .	Accounts . 1885-86 .	85,5	8	4	5	8,4	11,1	6,6	1	1,8	115,2
	Budget .	81,3	1,4	3	7	7,4	8,6	7,9	5	1,5	109,6
	Revised . 1886-87 .	86,2	1,0	3	5	3,4	10,0	6,9	2	2,5	111,0
	Accounts .	10,8	1,1	4	4	3,0	5,9	5,8	...	3	27,7
Board of Revenue and Financial Commissioner . . .	Accounts . 1885-86 .	...	...	...	...	25,6	22,5	18,8	26,2	...	93,1
	Budget .	...	...	...	...	26,0	22,4	18,2	26,0	...	92,6
	Revised . 1886-87 .	...	...	...	...	27,8	22,0	18,7	25,4	...	93,9
	Accounts .	...	...	...	...	28,5	21,3	18,4	25,7	..	93,9
Commissioners . .	Accounts . 1885-86 .	...	19,2	21,2	5,4	52,9	57,7	33,3	...	26,4	216,1
	Budget .	4	19,4	20,4	5,6	50,0	55,7	34,1	...	23,5	209,1
	Revised . 1886-87 .	6	20,3	21,4	5,4	55,8	56,3	33,9	.	23,5	217,2
	Accounts .	6	20,1	21,3	5,3	55,3	58,2	33,4	...	23,0	217,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

18.—Administration —*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Account Offices	Accounts . 1885-86	57,4	7,0	9,2	4,7	32,9	22,9	16,3	21,4	24,7	196,5
	Budget . 1886-87	61,3	7,1	9,2	4,9	33,4	23,5	16,9	21,4	24,1	201,8
	Revised . 1886-87	57,1	7,4	9,6	4,9	33,5	23,3	16,2	21,4	27,2	200,6
	Accounts . 1886-87	62,2	7,3	9,5	4,9	33,1	23,1	16,2	23,6	26,7	206,6
Paper Currency Office	Accounts . 1885-86	10,4	1	1,5	...	...	1,6	1,2	2,7	8,7	26,2
	Budget . 1886-87	9,7	1	1,5	...	...	2,1	1,1	2,5	8,4	25,4
	Revised . 1886-87	9,6	1	1,4	...	...	1,8	1,2	2,6	8,7	25,4
	Accounts . 1886-87	10,2	..	1,4	...	...	1,6	1,1	2,7	8,1	25,1
Allowance to Presidency Banks	Accounts . 1885-86	20,9	...	...	...	1,5	...	...	6,6	14,3	43,3
	Budget . 1886-87	21,6	..	...	...	1,6	...	...	5,9	11,6	40,7
	Revised . 1886-87	19,8	...	...	...	1,4	...	...	5,9	13,5	40,6
	Accounts . 1886-87	19,7	...	...	...	1,5	...	...	4,7	11,2	37·1
General Establishment of Local Fund Offices	Accounts . 1885-86	2,6	3,0	8	...	18,5	5,8	10,1	16,0	1,4	58,2
	Budget . 1886-87	2,9	35,6	9	...	18,6	5,6	10,8	17,1	1,7	93,2
	Revised . 1886-87	2,8	3,4	9	..	12,5	5,9	9,8	17,8	9,5	62,6
	Accounts . 1886-87	...	3,2	8	...	14,8	6,0	15,1	14,7	10,1	64,7
Upper Burma charges	Accounts . 1885-86	...	...	2	...	...	...	...	...	...	2
	Budget . 1886 87	...	...	9,0	...	...	...	...	...	...	9,0
	Revised . 1886 87	...	...	27,0	...	...	...	...	...	...	27,0
	Accounts . 1886 87	...	...	26,3	...	...	...	...	...	...	26,3
Other charges, Reserve Treasuries, Press Commission and Rent, Rates, and Taxes	Accounts . 1885 86	5,5	...	1	...	...	...	...	1	...	5,7
	Budget . 1886-87	5,5	...	2	...	...	...	...	1	1	5,9
	Revised . 1886-87	8,7	...	...	...	...	...	...	1	...	8,8
	Accounts . 1886-87	5,3	...	...	...	...	...	...	3	...	5,6
Total India	Accounts . 1885-86	468,1	42,5	50,9	22,5	198,2	161,7	122,4	148,1	173,3	1,387,7
	Budget . 1886 87	447,8	77,4	58,0	24,1	195,4	160,0	125,3	146,1	167,9	1,402,0
	Revised . 1886 87	435,9	46,2	78,2	23,4	200,0	159,8	122,3	147,7	181,0	1,394,5
	Accounts . 1886 87	432,3	45,7	77,8	23,2	200,5	160,9	126,9	149,1	175,9	1,392,3

		Sterling.	Exchange.			
England	Accounts . 1885 86	262,6	82,6	Total including England	Accounts. 1885-86	1,732,9
	Budget . 1886-87	256,6	85,5		Budget . 1886-87	1,744,1
	Revised . 1886-87	249,6	92,7		Revised . 1886-87	1,736,8
	Accounts . 1886-87	248,2	98,4		Accounts. 1886-87	1,733,9

98. Under India the excess in the actuals over the estimate for *Staff and Household* and *Secretariats* is largely due to a change in classification and in a smaller measure to increased charges for service telegrams and other contingencies which however were not so high as in the previous year. The change in classification is that, hill journey charges were formerly entered under Tour Charges and Rents, Rates and Taxes under 32 Miscellaneous, other items, whereas now they are charged against the various Departments with which they are connected. This accounts for the large saving under *Tour Charges.* The estimate under *Durbar Fund* was 5 too low. Originally the fund was fixed at 1,20 a year, but in 1884-85 the grant of 2,5, given under *Tour charges* was raised to 3,0 and transferred to the Fund. In 1886-87, 1,5, was added for furniture at Government House, thus raising the total estimate to 16,5 which was the amount spent The head *Other Charges* in India includes in 1886-87 3,7 on account of the late Finance Committee. The wide discrepancy in the Central Provinces Budget under *General Establishment of Local Fund offices,* refers to the expenditure on account of the Putwari Fund which is now taken under Land Revenue. The amount of 26,3 for *Upper Burma* is the whole charge under this Major Head for which adequate provision could not be made at the time the Budget was framed. In Bengal and North-Western Provinces the saving in *Tour Charges* is nominal and comes from the transfer to *Secretariat* of items which belong to that minor head. The *Secretariat* charge in Madras includes the expenses of a special officer for six months to arrange the records of the Government Office. In Bombay the increase in the *Account offices* is owing to the presence of more officers than was contemplated in the Budget, to the privilege leave allowances of officers, and to a change in dealing with the charge for establishment employed on Local Fund Work. The reductions under *Allowances to Presidency Banks* are attributed mainly to the results of the new agreement; but in Madras and Bombay portions of the amounts due were not drawn in the year. The differences under *Local Fund Establishments* are due mainly to changes in accounting by which portions have been transferred to the Major Head "Land Revenue;" but in Madras and Bombay some additional establishments were entertained during the year.

Seciton D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

99. There is a net decrease of 8,4 in the English Expenditure, of which 3,9 is due to the transfer to the Inland Revenue Department of the manufacture of stamps for India, and to the fact that no payment to that department was made in 1886-87. There were also savings of 2,1 in telegrams, 1,0 in management of debt, 6 in Law charges and 8 in office contingencies.

19A.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Courts, Chief Courts, Recorders' Court* and Judicial Commissioner.	Accounts . 1885-86 .	3	6,0	12,1	...	121,7	42,5	32,0	46,5	63,9	325,0
	Budget .	6	6,4	16,6	...	113,9	41,4	26,3	46,5	65,3	317,0
	Revised . 1886-87 .	3	6,0	15,2	...	115,7	41,6	26,4	47,3	70,4	322,9
	Accounts .	3	5,7	15,4	...	109,3	41,4	26,9	47,8	67,6	314,4
Law Officers . .	Accounts . 1885-86 .	3	...	3,7	3	25,1	6,8	3,4	8,9	17,2	65,7
	Budget .	2	...	4,0	4	24,3	7,3	3,5	9,2	16,6	65,5
	Revised . 1886-87 .	3	...	4,1	4	25,9	7,4	3,0	8,9	16,6	66,6
	Accounts .	3	...	4,5	3	25,7	6,4	2,7	8,5	16,0	64,4
Civil and Sessions Courts.	Accounts . 1885-86 .	8,2	1,0	3,8	13,6	393,4	210,1	114,1	223,3	194,8	1,162,3
	Budget .	7,9	4,2	3,5	13,8	382,7	209,0	123,3	227,0	197,1	1,168,5
	Revised . 1886-87 .	8,0	2,0	5,2	13,1	401,9	207,1	119,8	224,1	189,4	1,170,6
	Accounts .	8,6	1,9	5,2	13,3	401,8	206,7	118,9	225,1	192,8	1,174,3
Criminal Courts . .	Accounts . 1885-86 .	12,8	57,1	82,2	35,6	219,6	154,8	119,5	90,9	133,3	905,8
	Budget .	13,8	61,5	81,0	39,5	218,6	152,8	118,5	92,6	134,4	912,7
	Revised . 1886-87 .	13,4	58,4	86,2	36,9	219,7	152,4	119,5	89,2	130,0	905,7
	Accounts .	13,3	58,4	85,4	37,1	218,4	152,4	119,0	89,7	127,9	901,6
Court of Small Causes.	Accounts . 1885-86 .	4	3,8	3,4	...	18,7	6,8	4,1	8,5	25,2	70,9
	Budget .	4	3,8	3,5	...	18,5	6,8	4,1	8,5	26,8	72,4
	Revised . 1886-87 .	4	3,8	3,1	...	17,9	6,7	4,1	8,3	25,2	69,5
	Accounts .	4	3,8	3,0	...	19,0	6,8	4,0	8,3	24,0	69,3
Other Courts of Justice	Accounts . 1885-86 .	...	...	...	...	6,9	...	...	7,3	10,5	24,7
	Budget .	...	...	...	...	7,1	...	...	7,4	10,2	24,7
	Revised . 1886-87 .	...	...	...	...	6,7	...	...	7,5	10,6	24,8
	Accounts .	...	...	...	...	7,0	...	...	7,4	10,5	24,9
Upper Burma charges	Accounts . 1885 86 .	...	...	5	...	...	...	...	...	...	5
	Budget .	...	...	58,0	...	...	...	...	...	...	58,0
	Revised . 1886-87 .	...	...	34 0	...	...	...	...	...	...	34,0
	Accounts .	...	...	37,7	...	...	...	...	...	...	37,7
Refunds . . .	Accounts . 1885-86 .	9	1,8	9,1	1,0	13,3	3,8	3,4	4,9	3,0	41,2
	Budget .	6	1,8	6,4	1,7	13,0	3,5	3,2	5,5	3,2	38,9
	Revised . 1886-87 .	2	1,6	8,0	9	13,7	3,5	3,9	5,1	3,0	39,9
	Accounts .	7	1,5	7,9	9	13,8	3,3	3,8	5,5	3,1	40,5
Other Charges . .	Accounts . 1885-86 .	...	...	1	...	9	3,7	...	1	...	4,8
	Budget .	...	...	1	...	8	2,7	...	1,0	...	4,6
	Revised . 1886-87 .	...	...	...	...	6	3,3	...	5	...	4,4
	Accounts .	...	...	...	...	3	3,6	...	5	...	4,4
TOTAL .	Accounts . 1885-86 .	22,9	69,7	114,9	50,5	799,6	428,5	276,5	390,4	447,9	2,600,9
	Budget .	23,5	77,7	173,1	55,4	778,9	423,5	278,9	397,7	453,6	2,662,3
	Revised . 1886-87 .	22,6	71,8	155,8	51,3	802,1	422,0	276,7	390,9	445,2	2,638,4
	Accounts .	23,6	71,3	159,1	51,6	795,3	420,6	275,3	392,8	441,9	2,631,5

		Sterling	Exchange			
England .	Accounts . 1885-86 .	1,1	4	Total including England .	Accounts . 1885-86 .	2,602,4
	Budget .	2,0	7		Budget .	2,665,0
	Revised . 1886-87 .	1,2	5		Revised . 1886-87 .	2,640,1
	Accounts .	1,1	4		Accounts .	2,633,0

100. The decrease under Bengal *High Court* occurs in the salary of Judges, and is due to two vacancies not being filled up and also to the new Judges drawing less pay than their predecessors. These changes were only partially allowed for in the Budget. In Madras a good deal of expenditure was incurred in printing and translation for the High Court, while in Bombay a temporary additional Judge was retained under sanction of the Secretary of State. In Burma an additional Recorder was appointed during the year.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS—*continued.*

101. The increase under *Civil and Sessions Courts* in Burma and Bengal is caused by the appointment of Additional Judges. The Central Provinces estimated under this head for the full cost of the Reorganized Judicial staff, but some of the officers were deputed on settlement duty, while the charges for others were partly taken under Land Revenue.

102. The difference between the Budget and Accounts in the Central Provinces under *Criminal Courts* is partly explained by the fact that the duties of the Cantonment Magistrate at Jubbulpore are now performed by the Superintendent of Jails with an extra allowance. The excess in Burma arises from larger establishments and greater contingent expenditure. The savings under *Criminal Courts* in Bombay are attributed to a large number of absentees, while the deputation of some of the Judges of the *Small Cause Courts* on other duties, reduced the charges on that account.

103. In *Upper Burma* the variations from the Budget are ascribed to the full number of courts not having been opened in the country.

104. The English Budget provided 1,5 for the outfit allowance of three Judges, but a payment of 8 only was made to the Chief Justice. There was also a small saving under Stores.

19B.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Jail Manufacture	Accounts . 1885-86.	1,2	27,8	11,0	1,5	56,5	20,3	14,3	13,3	8,6	154,5
	Budget .	1,3	27,9	9,9	2,4	75,8	25,2	15,4	17,5	9,4	184,8
	Revised . 1886-87.	1,2	33,1	10,0	2,0	59,6	21,5	15,2	14,0	8,7	165,3
	Accounts .	1,2	34,3	12,9	1,5	59,7	19,7	14,6	15,6	7,5	167,0
Other Jail Charges	Accounts . 1885-86.	4,1	21,4	53,2	8,9	117,8	75,8	57,8	66,6	52,7	458,3
	Budget .	4,5	22,8	51,6	10,6	108,1	86,3	70,3	74,2	56,0	484,4
	Revised . 1886-87.	3,9	24,3	64,5	8,9	115,4	77,9	62,8	71,5	51,7	480,9
	Accounts .	3,3	24,4	60,3	8,5	106,8	77,1	63,9	72,7	51,8	468,8
Convict Charges at Port Blair and Nicobars.	Accounts . 1885-86.	135,2	...	...	...	...	...	...	...	...	135,2
	Budget .	134,7	...	...	...	...	..	...	...	...	134,7
	Revised . 1886-87.	130,2	...	...	...	...	...	...	...	...	130,2
	Accounts .	126,7	...	...	...	...	...	...	...	...	126,7
Other Charges .	Accounts . 1885 86.	1,9	...	...	...	...	...	...	...	...	1,9
	Budget .	1,3	...	...	...	...	...	...	...	...	1,3
	Revised . 1886-87.	1,0	...	...	...	...	...	...	...	...	1,0
	Accounts .	9	...	...	...	..	...	...	...	...	9
TOTAL .	Accounts . 1885-86.	142,4	49,2	64,2	10,4	174,3	96,1	72,1	79,9	61,3	749,9
	Budget .	141,8	50,7	61,5	13,0	183,9	111,5	85,7	91,7	65,4	805,2
	Revised . 1886-87.	136,3	57,4	74,5	10,9	175,0	99,4	78,0	85,5	60,4	777,4
	Accounts .	132,1	58,7	73,2	10,0	166,5	96,8	78,5	88,3	59,3	763,4

105. The saving in *Convict charges at Port Blair* is in Commissariat stores. In the Central Provinces and Burma there was some increase to the Jail population, and consequently to the charges, counterbalanced to a certain extent by larger receipts, as explained under the head XVI.—B, Law and Justice—Jails. The estimate for *other Jail charges* in Assam was too high, while in Madras three district jails were closed during the year and the inmates transferred to Central Prisons. The Bengal estimate was excessive. In the North-Western Provinces the grant for the Meerut central prison was saved, and savings were also effected in the grant for *Raw materials*. The Punjab expenditure was affected chiefly by the release of prisoners on the occasion of Her Majesty's Jubilee, but still it was greater than the amount spent in the previous year, owing to the high prices prevailing in the province for food-grains. In Bombay, on the other hand, the price of provisions was low, and this, with various small economies, caused the saving in that presidency.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

20.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts . 1885-86 .	...	...	...	...	32,6	...	...	20,4	50,5	103,5
	Budget . 1886-87 .	...	...	...	...	33,5	...	...	20,1	54,9	108,5
	Revised . 1886-87 .	...	...	...	...	32,9	...	...	20,3	29,9	83,1
	Accounts . 1886-87 .	...	...	...	...	32,2	...	...	17,2	31,9	81,3
Superintendence	Accounts . 1885-86 .	...	3,2	3,7	3,5	10,9	12,1	13,8	12,7	4,4	64,3
	Budget . 1886-87 .	...	3,8	3,6	3,1	11,5	11,6	14,0	12,6	4,5	64,7
	Revised . 1886-87 .	...	3,4	3,8	3,2	11,8	11,7	13,7	13,3	4,3	65,2
	Accounts . 1886-87 .	...	3,3	4,0	3,2	12,0	11,8	13,7	17,8	4,9	70,7
District Executive Force.	Accounts . 1885-86 .	33,4	125,1	198,8	40,8	399,2	365,1	285,8	330,1	342,9	2,119,2
	Budget . 1886-87 .	33,2	126,5	195,0	42,8	384,7	362,0	240,5	334,7	364,8	2,084,2
	Revised . 1886-87 .	35,0	125,5	261,7	41,1	389,5	355,8	288,2	336,9	335,0	2,168,7
	Accounts . 1886-87 .	35,9	125,7	231,1	40,6	387,7	353,8	287,8	338,1	352,1	2,152,8
Government Railway Police.	Accounts . 1885-86 .	8,5	4,3	...	1	8,4	7,4	12,5	...	8,0	49,2
	Budget . 1886-87 .	9,0	4,3	...	1	10,4	7,7	15,2	...	11,8	58,5
	Revised . 1886-87 .	10,8	4,4	...	1	11,6	3,5	12,7	...	16,4	59,5
	Accounts . 1886-87 .	11,1	2,4	...	1	9,3	3,1	12,4	...	12,4	50,3
Village Police	Accounts . 1885-86 .	...	...	32,0	1	12,2	242,7	...	6	81,8	369,4
	Budget . 1886-87 .	...	...	37,2	1	11,3	247,3	...	7	81,7	378,3
	Revised . 1886-87 .	...	...	33,4	1	12,5	245,3	...	6	99,1	391,0
	Accounts . 1886-87 .	...	...	35,7	1	12,5	245,9	...	6	100,2	395,0
Special Police	Accounts . 1885-86 .	4	4	...	47,3	17,9	2,8	13,4	...	...	82,2
	Budget . 1886-87 .	3	5	...	49,0	18,0	2,9	13,3	...	...	84,0
	Revised . 1886-87 .	...	1,8	...	47,5	19,0	2,9	13,4	...	16,0	100,6
	Accounts . 1886-87 .	...	1,1	30,2	49,6	18,8	2,8	13,8	...	7,7	124,0
Cattle Pounds	Accounts . 1885-86 .	3	4,5	2	1,7	2,8	5,4	3,1	14,0	8,0	40,0
	Budget . 1886-87 .	1	5,5	4	2,2	3,0	6,5	3,1	14,1	8,5	43,4
	Revised . 1886-87 .	2	4,4	3	1,9	3,2	6,0	2,6	14,9	8,0	41,5
	Accounts . 1886-87 .	4	4,5	2	1,8	2,6	5,8	2,7	18,2	8,3	44,5
Other Charges	Accounts . 1885-86 .	9,7	1	1,1	...	2,5	3	2	2,9	1,2	18,0
	Budget . 1886-87 .	9,3	2	8	1	2,3	5	49,1	2,8	1,2	66,3
	Revised . 1886-87 .	9,5	1	8	1	1,7	3	4	2,8	1,2	16,9
	Accounts . 1886-87 .	9,0	1	1,1	...	1,9	3	6	2,7	1,3	17,0
Upper Burma Charges	Accounts . 1885-86 .	...	...	6,9	...	...	...	...	...	...	6,9
	Budget . 1886-87 .	...	...	130,0	...	...	...	...	...	...	130,0
	Revised . 1886-87 .	...	...	325,0	...	...	...	...	...	...	325,0
	Accounts . 1886-87 .	...	...	349,0	...	...	...	...	...	...	349,0
TOTAL	Accounts . 1885-86 .	52,3	137,6	240,7	93,5	486,5	635,8	328,8	380,7	496,8	2,852,7
	Budget . 1886-87 .	51,9	140,8	367,0	97,4	474,7	638,5	335,2	385,0	527,4	3,017,9
	Revised . 1886-87 .	55,5	139,6	625,0	94,0	482,2	625,5	331,0	388,8	509,9	3,251,5
	Accounts . 1886-87 .	56,4	137,1	651,3	95,4	477,0	623,5	331,0	394,6	518,8	3,285,1

106. India shews an increase both under *District Executive Force* and *Railway Police*, on account of the entertainment of a larger force in Beluchistan. In the Central Provinces the fall under *Railway Police* is nominal, being due to the adjustment of about 2,5 recovered for Police supplied to the Great Indian Peninsula Railway Company, by deduction from the charge side instead of by a per contra credit. The great expenditure under Burma is due to the unsettled state of the country and the introduction of Police to take the place of troops. In Bengal the diminished charge for *District Police*, as compared with the Revised Estimate, is caused by transfer of the Orissa salt management to Madras. The North-Western Provinces saving of 8,2 under *District Force* has occurred partly in salaries and partly in clothing charges, and under Railway Police from the altered system of treating recoveries as noticed above. In the Punjab, the several actuals differ little from the previous year, but the estimates took under *Other charges*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

amounts which should have been included under *District Executive Force.* Madras reports the opening of additional pounds which caused the excess under *Cattle Pounds.* The Bombay Estimate for *District Executive Force* included the grant for *Special Police* also, and hence the differences under those two heads. The increase in *Village Police* is due to the transfer of Village Cess Police in Sind from Land Revenue, and in *Railway Police* to arrear payments of the Government share of the cost of the Force employed on the Great Indian Peninsula line. The fall in *Presidency Police* is attributable to the Municipal contribution having been deducted from the gross charge.

21.—Marine.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces.	Punjab.	Madras.	Bombay.	Total.
General Supervision and Accounts.	Accounts . 1885-86 .	16,6	...	...	...	...	...	...	...	...	16,6
	Budget . 1886-87 .	16,9	...	...	...	...	...	...	...	...	16,9
	Revised . 1886-87 .	16,9	...	...	...	...	...	...	...	...	16,9
	Accounts . 1886-87 .	17,1	...	...	...	...	...	...	...	...	17,1
Marine Survey and Establishments.	Accounts . 1885-86 .	11,6	...	7	...	6,1	...	...	9	2,1	21,4
	Budget . 1886-87 .	13,1	...	7	...	6,4	...	...	9	2,2	23,3
	Revised . 1886-87 .	12,0	...	8	...	6,2	...	...	1,0	2,2	22,2
	Accounts . 1886-87 .	10,8	...	8	...	6,3	...	...	1,0	2,3	21,2
Dockyards . .	Accounts . 1885-86 .	69,5	...	...	...	...	...	...	...	...	69,5
	Budget . 1886-87 .	88,6	...	...	...	...	...	...	...	...	88,6
	Revised . 1886-87 .	70,0	...	...	...	...	...	...	...	...	70,0
	Accounts . 1886-87 .	67,1	...	...	...	...	...	...	...	...	67,1
Salaries & Allowances of Officers and Men afloat.	Accounts . 1885-86 .	57,1	...	3,3	7	8,5	...	...	3	3,7	73,6
	Budget . 1886-87 .	63,0	...	3,9	4	7,6	...	...	4	4,4	79,7
	Revised . 1886-87 .	65,0	...	5,4	6	9,0	...	...	3	4,4	84,7
	Accounts . 1886-87 .	69,2	...	3,5	4	8,8	...	...	3	4,1	86,3
Marine Stores and Coal for Building and Repairs of Ships.	Accounts . 1885-86 .	25,5	...	5,0	8	7,6	...	...	7	...	39,6
	Budget . 1886-87 .	34,0	...	2,4	5	6,5	...	...	...	9	44,3
	Revised . 1886-87 .	44,0	...	1,5	8	7,3	...	...	1	9	54,6
	Accounts . 1886-87 .	72,2	...	2,5	5	7,0	...	...	1	...	82,3
Pilotage, Pilot Establishment, and Vessels.	Accounts . 1885-86 .	...	...	...	1	54,1	...	...	4	3	54,9
	Budget . 1886-87 .	...	...	...	1	51,9	...	...	6	4	53,0
	Revised . 1886-87 .	...	...	...	1	56,5	...	...	5	4	57,5
	Accounts . 1886-87 .	...	...	...	1	56,9	...	...	4	4	57,8
Other Charges . .	Accounts . 1885-86 .	36,6	...	19,6	5,7	6,6	...	...	...	...	68,5
	Budget . 1886-87 .	30,9	...	23,0	3,6	7,2	...	...	2,0	1	66,8
	Revised . 1886-87 .	176,6	...	20,3	4,2	7,2	...	...	...	1	208,4
	Accounts . 1886-87 .	175,3	...	20,9	3,6	6,3	...	...	...	...	206,1
Upper Burma . .	Budget . 1886-87 .	...	...	15 0	...	...	...	...	...	...	15,0
Total .	Accounts . 1885-86 .	216,9	...	28,6	7,3	82,9	...	...	2,3	6,1	344,1
	Budget . 1886-87 .	246,5	...	45,0	4,6	79,8	...	...	3,9	8,0	387,6
	Revised . 1886-87 .	394,5	...	28,0	5,7	86,2	...	...	1,9	8,0	514,3
	Accounts . 1886-87 .	411,7	...	27,7	4,6	85,3	...	...	1,8	6,8	537,9
Deduct Amounts transferred to other heads.	Accounts . 1885-86 .	7,6	...	...	...	...	...	...	...	...	7,6
	Budget . 1886-87 .	11,0	...	...	..	...	...	...	...	1,0	12,0
	Revised . 1886-87 .	10,0	...	...	...	...	...	...	...	1,0	11,0
	Accounts . 1886-87 .	7,0	...	...	...	...	...	...	...	...	7,0
Total .	Accounts . 1885-86 .	209,3	...	28,6	7,3	82,9	...	...	2,3	6,1	336,5
	Budget . 1886-87 .	235,5	...	45,0	4,6	79,8	...	...	3,9	7,0	375,6
	Revised . 1886-87 .	374,5	...	28,0	5,7	86,2	...	...	1,9	7,0	503,3
	Accounts . 1886-87 .	404,7	...	27,7	4,6	85,3	...	...	1,8	6,8	530,9

		Sterling.	Exchange.	Total.
England . . .	Accounts . 1885-86 .	143,2	45,0	188,2
	Budget . 1886-87 .	212,5	70,8	283,3
	Revised . 1886-87 .	229,6	85,3	314,9
	Accounts . 1886-87 .	230,5	86,7	317,2

Grand Total, including England.	Accounts . 1885-86	524,7
	Budget . 1886-87 .	658,9
	Revised . 1886-87 .	818,2
	Accounts . 1886-87 .	848,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

107. The saving in *Marine Survey and Establishments* consists of the pay of the Surgeon Naturalist, which was charged against the Gilgit Mission from March to August 1886, and of some other amounts accruing from absences on leave. The expenses connected with the *Dockyards* were also less than the Estimate owing to vacancies in the establishments, and to less labour having been employed on ordinary duty than was expected. On the other hand, the heads *Salaries and Allowances* and *Marine Stores and Coal* shew an excess over the Estimate owing to several vessels having been put in commission and supplied for service in Burma. The increase in *Pilotage and Pilot Establishments* is the result of entering in this account the charges in Chittagong and Balasore (Bengal) from the Local Port Funds. The large amount of *Other Charges* in 1886-87 is due to expenditure on account of Burma for hire of transports engaged for conveyance of troops from India, hire and purchase of steamers and launches employed on the rivers in Upper Burma, and provisions required for Marine establishments in that Province. The excess in the English expenditure is connected with the new Indian Government steamers "*Lawrence*," "*Dalhousie*," "*Muzbee*" and "*Tamil*," and with an unforeseen demand for two stern-wheel steamers for Burma.

22.—Education.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Direction	Accounts . 1885-86 .	...	2,8	2,4	...	5,3	4,1	3,6	4,8	3,7	26,7
	Budget . 1886-87 .	...	2,8	2,4	...	5,5	4,1	4,2	4,4	4,3	27,7
	Revised . 1886-87 .	...	2,8	2,3	...	5,5	4,0	3,9	4,0	4,3	26,8
	Accounts . 1886-87 .	..	2,8	2,3	...	5,9	3,8	4,0	4,0	4,3	27,1
Inspection	Accounts . 1885-86 .	1,3	8,9	6,0	6,2	44,8	24,3	11,7	32,7	21,8	157,7
	Budget . 1886-87 .	1,3	9,0	6,6	6,7	44,1	26,4	12,5	32,7	22,0	161,3
	Revised . 1886-87 .	1,1	9,1	6,4	6,0	45,5	24,4	12,6	33,2	21,8	160,1
	Accounts . 1886-87 .	1,3	8,9	6,2	5,8	45,0	24,1	13,0	33,1	21,8	159,2
University	Accounts . 1885-86 .	...	...	...	...	...	...	2,6	...	2,7	5,3
	Budget . 1886-87 .	...	...	...	...	...	...	2,6	...	2,7	5,3
	Revised . 1886-87 .	...	...	...	...	...	...	2,7	...	2,0	4,7
	Accounts . 1886-87 .	...	...	...	...	...	...	2,5	...	2,0	4,5
Government Colleges	Accounts . 1885-86 .	3,3	1,1	3,8	...	48,0	9,8	5,5	23,1	24,7	119,3
	Budget . 1886-87 .	3,1	1,5	4,4	...	51,6	11,3	6,6	22,0	25,2	125,7
	Revised . 1886-87 .	3,2	1,3	...	...	47,7	10,7	5,7	23,6	26,0	118,2
	Accounts . 1886-87 .	3,4	1,4	...	...	54,0	10,6	5,6	24,4	25,6	125,0
Government Schools	Accounts . 1885-86 .	5,2	35,5	7,3	9,3	81,2	95,9	54,3	66,0	152,5	507,2
	Budget . 1886-87 .	5,6	40,7	8,5	10,5	80,3	102,6	52,8	60,7	166,0	527,7
	Revised . 1886-87 .	5,3	38,8	7,1	9,8	80,1	96,3	53,4	62,7	161,9	515,4
	Accounts . 1886-87 .	5,2	39,2	7,3	9,8	75,1	97,2	51,6	61,9	170,3	517,6
Grants-in-aid and Payments by results.	Accounts . 1885-86 .	7,3	8,1	14,4	12,9	128,8	27,3	30,1	66,3	36,3	331,5
	Budget . 1886-87 .	6,7	8,6	15,0	14,1	136,9	31,2	44,7	56,0	58,7	371,9
	Revised . 1886-87 .	6,6	8,5	14,6	13,9	137,4	28,1	43,2	64,2	44,7	361,2
	Accounts . 1886-87 .	7,1	8,7	15,3	14,1	135,0	27,4	52,1	58,9	47,8	366,4
Scholarships	Accounts . 1885-86 .	4	2,3	1,4	1,5	17,6	5,6	5,6	1,2	6,9	41,6
	Budget . 1886-87 .	4	3,0	2,5	2,4	17,5	6,6	7,8	2,0	8,2	50,4
	Revised . 1886-87 .	4	2,5	1,4	2,0	17,7	5,8	4,9	1,2	6,5	42,4
	Accounts . 1886-87 .	4	2,4	1,5	1,8	19,6	5,8	5,0	1,8	5,8	44,1
Other Charges	Accounts . 1885-86 .	2	2,6	11,7	9	3,7	5,0	5,4	5,5	18,3	53,3
	Budget . 1886-87 .	1	4,0	13,8	1,9	3,3	5,6	6,8	5,9	14,8	56,2
	Revised . 1886-87 .	1	4,2	15,7	8	3,1	4,7	8,1	6,6	19,4	62,7
	Accounts . 1886-87 .	1	4,0	16,8	6	3,0	5,0	6,6	7,1	17,5	60,7
Upper Burma	Revised . 1886-87 .	...	...	2	...	...	...	...	...	...	2
	Accounts . 1886-87 .	...	...	1	...	...	...	...	...	...	1
Total	Accounts . 1885-86 .	17,7	61,3	47,0	30,8	329,4	172,0	118,8	199,6	266,0	1,242,6
	Budget . 1886-87 .	17,2	69,6	53,2	35,6	339,2	187,8	138,0	183,7	301,9	1,326,2
	Revised . 1886-87 .	16,7	67,2	47,7	32,5	337,0	174,0	134,5	195,5	286,6	1,291,7
	Accounts . 1886-87 .	17,5	67,4	49,5	32,1	337,6	173,9	140,4	191,2	295,1	1,304,7

		Sterling.	Exchange.	Total.
England	Accounts . 1885-86 .	4	1	5
	Budget . 1886-87 .	2	1	3
	Revised . 1886-87 .	4	1	5
	Accounts . 1886-87 .	4	2	6

Grand Total, including England	Accounts . 1885-86 .	1,243,1
	Budget . 1886-87 .	1,326,5
	Revised . 1886-87 .	1,292,2
	Accounts . 1886-87 .	1,305,3

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

108. The charges under *Education* are largely affected by the general policy of Government to leave the management of schools and colleges to local bodies when possible, and by the extension of the *grant-in-aid* system and *payment by results.* In the Central Provinces the principal difference occurs under *Government Schools,* which now includes the schools maintained from district funds. The accounts of 1886-87, moreover, embrace expenditure postponed from the previous year. In Burma, the Rangoon College and High School were transferred to the Educational syndicate, and on this account there has been no charge under *Government Colleges* in that Province, and the expenditure on *Government Schools* has diminished. The syndicate receives a grant from the State, which is included in *Other Charges,* and explains the excess under that head. The syndicate was established in 1881 "for the purpose of directing and controlling the public examinations to be held under the grant-in-aid rules, and for the purpose of promoting the study of medicine, engineering, law, and the technical arts. It consists of officials, missionaries, merchants, and natives engaged or interested in educational matters." Assam reports several small savings. As regards Bengal the differences under *Government Colleges* and *Government Schools* arise from the transfer of the Bethune Girls' School in Calcutta from the latter to the former head. The other changes are not important, and the same may be said respecting the North-Western Provinces and Oudh, but there the estimate for *Government Schools* was too high. The expenditure in the Punjab was affected by a revision of certain salaries and establishments, by the cost of Putwaris Schools being defrayed from the Putwari Fund instead of as hitherto from Provincial Revenues, and by the transfer of some district schools to municipal management. The excess under *grants-in-aid* includes the Government grant to the Aitchison College Building Fund, and certain contributions made by District Boards for which the estimates did not provide. The Madras estimate for *Government Schools* was too low, while that for grants-in-aid was framed in expectation of considerable retrenchments that were not carried out. In Bombay the excess under *Government Schools* and saving under *grants-in-aid* are the result of a transfer from the latter to the former head of the contributions made to Municipalities. The provision for the Sind Arts College was not utilised, a grant-in-aid having been sanctioned instead, and some board schools were made over to Municipalities.

23.—Ecclesiastical.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Church of England	Accounts . 1885-86 .	13,7	3,5	4,6	1,3	15,1	19,7	17,0	26,8	23,0	124,7
	Budget . 1886-87 .	14,8	3,5	4,9	1,4	19,0	20,1	17,5	28,4	22,5	132,1
	Revised . 1886-87 .	13,4	3,6	4,4	1,4	14,2	19,7	15,9	26,7	21,3	120,6
	Accounts . 1886-87 .	13,1	3,6	4,3	1,3	14,1	18,9	16,2	26,3	21,3	119,1
Church of Scotland	Accounts . 1885-86 .	8	...	...	...	1,7	2,0	1,9	2,4	2,6	11,4
	Budget . 1886-87 .	8	...	1	...	1,7	1,9	2,0	2,8	3,9	13,2
	Revised . 1886-87 .	8	...	2	...	1,7	2,2	2,2	1,9	2,6	11,6
	Accounts . 1886-87 .	8	...	2	...	1,7	2,3	2,3	1,8	2,6	11,7
Allowances to other Clergymen.	Accounts . 1885-86 .	2	...	4	...	6	4	2	4	2,2	4,4
	Budget . 1886-87 .	2	...	4	...	6	4	2	4	2,1	4,3
	Revised . 1886-87 .	2	...	4	...	4	4	2	3	2,2	4,1
	Accounts . 1886-87 .	3	...	4	...	6	4	2	3	2,3	4,5
Upper Burma	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	...	...
	Budget . 1886-87 .	...	...	1,0	...	...	...	...	...	...	1,0
	Revised . 1886-87 .	...	...	6	...	...	...	...	...	...	6
	Accounts . 1886-87 .	...	..	5	...	...	...	...	...	...	5
Other Charges	Accounts . 1885-86 .	2,8	9	1,3	6	2,5	2,7	2,7	4,4	4,7	22,6
	Budget . 1886-87 .	2,8	1,0	1,3	7	1,4	2,8	2,9	4,4	4,5	21,8
	Revised . 1886-87 .	2,5	1,0	1,2	6	2,7	2,9	2,9	4,6	5,3	23,7
	Accounts . 1886-87 .	2,8	9	1,1	6	2,4	3,0	2,9	4,4	4,7	22,8
TOTAL	Accounts . 1885-86 .	17,5	4,4	6,3	1,9	19,9	24,8	21,8	34,0	32,5	163,1
	Budget . 1886-87 .	18,6	4,5	7,7	2,1	22,7	25,2	22,6	36,0	33,0	172,4
	Revised . 1886-87 .	16,9	4,6	6,8	2,0	19,0	25,2	21,2	33,5	31,4	160,6
	Accounts . 1886-87 .	17,0	4,5	6,5	1,9	18,8	24,6	21,6	32,8	30,9	158,6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

23.—Ecclesiastical—*continued.*

		Sterling.	Exchange.	Total.
England	Accounts 1885-86	6	2	8
	Budget 1886-87	3	1	4
	Revised 1886-87	3	1	4
	Accounts 1886-87	3	1	4

Total, including England	Accounts 1885-86	163.9
	Budget 1886-87	172.8
	Revised 1886-87	161.9
	Accounts 1886-87	159.0

109. The rendition of Morar Cantonment to Maharajah Scindia caused a saving in India. The other Provincial fluctuations are due to absences on leave.

24.—Medical.

Charges.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Medical Establishment	Accounts 1885-86	7.4	18.5	12.2	9.0	46.3	48.0	30.6	49.4	26.3	
	Budget 1886-87	7.2	19.3	12.0	9.9	53.0	52.9	33.9	51.7	28.0	
	Revised 1886-87	7.1	18.1	11.9	9.0	47.6	48.6	31.8	45.0	27.5	
	Accounts 1886-87	8.0	18.5	11.6	9.3	47.0	48.7	32.0	41.4	25.8	
Vaccine Establishment and Sanitary Commissioner	Accounts 1885-86	6.4	3.8	2.6	1.6	18.4	15.7	11.7	21.1	26.8	
	Budget 1886-87	6.5	4.2	2.8	1.7	17.5	16.2	11.6	21.4	28.8	
	Revised 1886-87	5.5	4.0	2.5	1.6	17.0	14.6	10.0	20.4	26.6	
	Accounts 1886-87	5.9	3.9	2.6	1.5	17.2	14.4	10.4	19.9	27.4	
Medical Colleges and Schools	Accounts 1885-86	...	...	2	...	23.4	2.0	7.1	9.3	6.4	
	Budget 1886-87	...	...	1.5	...	24.3	2.0	9.2	8.6	5.5	
	Revised 1886-87	...	...	5	...	25.0	2.0	8.6	8.9	6.0	
	Accounts 1886-87	...	...	3	...	23.9	2.1	9.2	17.2	18.3	
Government Hospitals and Dispensaries	Accounts 1885-86	2.5	6.7	1.9	5.6	44.1	37.3	24.5	75.9	53.7	
	Budget 1886-87	2.4	7.7	2.2	7.4	38.6	40.6	25.0	78.2	56.3	
	Revised 1886-87	2.1	7.5	2.2	6.8	45.0	37.9	24.6	75.9	71.2	
	Accounts 1886-87	2.7	7.2	2.7	6.2	43.9	38.1	26.0	71.4	58.1	
Lunatic Asylum	Accounts 1885-86	1	1.7	2.1	6	11.3	5.7	5.8	9.7	11.2	
	Budget 1886-87	1	1.8	2.1	8	11.0	6.0	5.7	10.3	12.5	
	Revised 1886-87	1	1.8	2.1	7	11.0	5.9	5.7	10.4	11.8	
	Accounts 1886-87	2	1.8	2.3	7	11.8	5.9	5.5	10.9	11.3	
Grants for Medical Purposes	Accounts 1885-86	1.6	2	2.3	3	...	4	...	1.2	13.5	
	Budget 1886-87	1.3	4	2.2	1	...	5	...	1.3	15.6	
	Revised 1886-87	1.3	3	2.2	1	...	6	...	1.2	2	
	Accounts 1886-87	1.4	1	2.2	2	2	5	...	1.3	1	
Upper Burma charges	Accounts 1885-86	...	...	4	...	...	...	...	...	...	
	Budget 1886-87	...	...	7.5	...	...	...	...	...	...	
	Revised 1886-87	...	...	7.5	...	...	...	...	...	...	
	Accounts 1886-87	...	...	7.0	...	...	...	...	...	...	
Other Charges	Accounts 1885-86	4	3	1.5	...	5	4	2	2.9	5.5	13.7
	Budget 1886-87	...	...	1.8	...	7	4	4	3.2	4.7	11.2
	Revised 1886-87	...	1	1.4	...	4	4	2	3.2	4.9	10.6
	Accounts 1886-87	...	...	1.4	...	2.5	3	2	3.1	3.1	10.6
TOTAL	Accounts 1885-86	18.4	31.2	23.2	17.1	144.0	109.5	79.9	169.5	143.4	736.2
	Budget 1886-87	17.5	33.4	32.1	19.9	145.1	118.6	85.8	174.7	151.4	778.5
	Revised 1886-87	16.1	31.8	30.3	18.2	146.0	110.0	80.9	165.0	148.2	746.5
	Accounts 1886-87	18.2	31.5	30.1	17.9	146.5	110.0	83.3	165.2	144.1	746.8

		Sterling.	Exchange.	Total.
England	Accounts 1885-86	8.7	2.7	11.4
	Budget 1886-87	7.6	2.5	10.1
	Revised 1886-87	7.2	2.7	9.9
	Accounts 1886-87	7.2	2.7	9.9

Total including England	Accounts 1885-86	747.6
	Budget 1886-87	788.6
	Revised 1886-87	756.4
	Accounts 1886-87	756.7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

110. The saving in Burma under *Medical Colleges and Schools* arises from charges having been paid in other Provinces and adjusted inter-provincially. In Bengal, owing to a change in classification, charges that were entered in the Budget under *Medical establishments* were taken in the accounts under *Hospitals and Dispensaries* and a similar alteration was made in Bombay as regards the heads *Hospitals and Dispensaries* and *Grants for Medical Purposes.* The saving in Madras has accrued largely from absences on leave and also from the employment of officers in Burma.

25.—Political.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Political Agents	Accounts . 1885-86 .	153.6	9	...	4.9	...	2.4	10.3	19.5	61.9	253.5
	Budget . 1886-87 .	154.3	1.0	1	4.6	...	2.6	12.8	19.5	62.1	257.0
	Revised . 1886-87 .	145.0	8	2	3.6	...	2.3	12.0	18.2	61.5	243.6
	Accounts . 1886-87 .	145.6	9	1	3.4	2	2.4	14.3	19.2	62.0	248.1
Charges on the N.-W. Frontier.	Accounts . 1885-86 .	44.5	...	...	...	...	...	21.0	...	...	65.5
	Budget . 1886-87 .	68.5	...	...	...	...	...	20.3	...	...	88.8
	Revised . 1886-87 .	68.2	...	...	...	...	...	20.6	...	...	88.8
	Accounts . 1886-87 .	48.5	...	...	1	...	...	19.8	...	...	68.4
Political Subsidies	Accounts . 1885-86 .	348.3	...	...	...	...	...	...	...	...	348.3
	Budget . 1886-87 .	138.9	...	...	...	...	...	...	...	...	138.9
	Revised . 1886-87 .	138.9	...	...	...	...	...	...	...	...	138.9
	Accounts . 1886-87 .	136.1	...	...	...	...	...	...	...	...	136.1
Entertainment of Envoys and Chiefs.	Accounts . 1885-86 .	20.9	...	2	3	6	5	3.2	...	1.8	27.5
	Budget . 1886-87 .	7.0	...	4	4	9	1	3.3	...	1.3	13.4
	Revised . 1886-87 .	4.0	...	1	3	5	1	2.9	...	1.8	9.7
	Accounts . 1886-87 .	5.9	...	2	4	5	...	2.7	...	1.7	11.4
Durbar Presents and Allowances to Vakeels.	Accounts . 1885-86 .	30.8	...	...	2	1.0	3	2.6	1	3.5	38.5
	Budget . 1886-87 .	6.8	1	2	3	1.2	1.0	2.5	...	4.5	16.6
	Revised . 1886-87 .	7.5	1	1	3	1.2	...	2.1	1	5.8	17.2
	Accounts . 1886-87 .	4.2	...	...	2	7	...	2.6	...	6.0	13.7
Afghan Delimitation Commission.	Accounts . 1885-86 .	232.2	...	...	...	...	...	...	...	...	232.2
	Budget . 1886-87 .	50.0	...	...	...	...	...	...	...	...	50.0
	Revised . 1886-87 .	64.1	...	...	...	...	...	...	...	...	64.1
	Accounts . 1886-87 .	80.1	...	...	...	...	...	...	...	...	80.1
Refugees and State Prisoners.	Accounts . 1885-86 .	11.0	1	8	...	...	9.2	18.7	8	1.4	42.0
	Budget . 1886-87 .	11.9	1	1.0	...	..	8.6	18.4	8	1.5	42.3
	Revised . 1886-87 .	17.7	1	9	...	...		20.7	8	6.3	55.1
	Accounts . 1886-87 .	17.7	1	5	...	8	8.7	20.5	1.9	7.1	57.3
Upper Burma Charges	Accounts . 1885-86 .	...	...	1.1	...	...	...	...	...	...	1.1
	Budget . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Revised . 1886-87 .	...	...	25.0	...	...	...	...	...	...	25.0
	Accounts . 1886-87 .	...	...	24.0	...	...	...	...	...	...	24.0
Other Charges	Accounts . 1885-86 .	31.7	2	1.0	6	1.3	4	49.5	2.3	11.9	98.9
	Budget . 1886-87 .	21.7	2	9	1.0	1.5	3	4.1	...	8.8	38.5
	Revised . 1886-87 .	31.8	7	9	5	1.8	5	13.7	1.5	15.7	67.1
	Accounts . 1886-87 .	44.4	6	9	3	5	1	13.9	5	13.5	74.7
TOTAL	Accounts . 1885-86 .	873.0	1.2	3.1	6.0	2.9	12.8	105.3	22.7	80.5	1,107.5
	Budget . 1886- 7 .	459.1	1.4	2.6	6.3	3.6	12.6	61.4	20.3	78.2	645.5
	Revised . 1886- 7 .	477.2	1.7	27.2	4.7	3.5	11.5	72.0	20.6	91.1	709.5
	Accounts . 1886- 7 .	482.5	1.6	25.7	4.4	2.7	11.2	73.8	21.6	90.3	713.8

Section D—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

25.—Political—*continued.*

England—			Sterling	Exchange.	Total.			
Mission to the Court of Persia.	Accounts	1885-86	10,0	3,1	13,1	Total, including England.	Accounts 1885-86	1,150,7
	Budget	1886-87	10,0	3,3	13,3		Budget 1886-87	681,9
	Revised		10,0	3,7	13,7		Revised	750,8
	Accounts		10,0	3,8	13,8		Accounts	754,8
Her Majesty's Establishment in China.	Accounts	1885-86	15,0	4,7	19,7			
	Budget	1886-87	15,0	5,0	20,0			
	Revised		15,0	5,6	20,6			
	Accounts		15,0	5,7	20,7			
Other Charges	Accounts	1885-86	7,9	2,5	10,4			
	Budget	1886-87	2,3	8	3,1			
	Revised		5,1	1,9	7,0			
	Accounts		4,8	1,7	6,5			
Total England	Accounts	1885-86	32,9	10,3	43,2			
	Budget	1886-87	27,3	9,1	36,4			
	Revised		30,1	11,2	41,3			
	Accounts		29,8	11,2	41,0			

111. There has been a saving in *Political Agents* since the rendition of Morar to His Highness the Maharajah Scindia. The *charges on the North-West Frontier* have been great this year, as compared with 1885-86 in consequence of increased expenditure in Biluchistan. The *Political Subsidies* paid in 1885-86 included a special grant of 200,0, and the heads *Entertainment of Envoys and Chiefs* and *Durbar Presents* were heavy by reason of expenditure connected with the Rawul Pindi Durbar. The *Afghan Delimitation Commission* in 1886-87 has cost more than was contemplated in the Budget. The excess under Refugees and State Prisoners in India is due to the allowance of Sirdar Ayub Khan having been increased from 8,0 to 12,0, in the Punjab to the stipend granted to Syed Mohamed Badsha, and in Bombay to the expenditure for the ex-King Theebaw. The charges in *Upper Burma* comprise payments to employés of the late Government. In 1885-86 the head *Other Charges* included in the Punjab 29,7 on account of the Rawul Pindi Durbar. Allowing for these special items the budget may be considered too low, but the charges are of an uncertain character and difficult to estimate. In England the grant for Secret Service was not used, but on the other hand expenses arose in connection with the Afghan Boundary Commission which were not anticipated. There was also some unexpected expenditure in connection with the intended mission to Thibet.

26.—Scientific and other Minor Departments.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.												
Survey of India	Accounts	1885-86	151,1	...	...	...	...	...	...	...	...	151,1
	Budget	1886-87	161,6	...	...	...	...	...	...	...	...	161,6
	Revised		167,8	...	..	...	...	...	...	...	...	167,8
	Accounts		161,7	...	...	...	...	...	...	...	...	161,7
Geological Survey and Museum.	Accounts	1885-86	18,6	...	...	...	...	...	...	...	...	18,6
	Budget	1886-87	20,0	...	...	...	...	...	...	...	...	20,0
	Revised		18,6	...	...	...	...	...	...	...	...	18,6
	Accounts		17,3	...	...	...	...	...	...	...	...	17,3
Meteorological Department.	Accounts	1885-86	24,0	...	...	...	...	...	...	...	...	24,0
	Budget	1886-87	23,9	...	...	...	...	...	...	...	...	23,9
	Revised		23,2	...	...	...	...	...	...	...	...	23,2
	Accounts		24,8	.	...	...	...	...	...	...	...	24,8

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*continued.*

26.—Scientific and other Minor Departments—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Scientific—*contd.*											
Archæological Department.	Accounts . 1885-86 .	4,6	...	6	...	6	...	...	1,5	2,5	9,6
	Budget .	4,4	...	6	...	6	2	...	2,6	2,5	10,9
	Revised . 1886-87 .	5,3	...	6	...	6	1	...	1,6	2,6	10,8
	Accounts .	5,1	...	5	...	6	...	...	1,8	2,6	10,6
Museums . . .	Accounts . 1885-86 .	4,1	4	3	...	1,3	1,9	5	2,1	3	10,9
	Budget .	5,2	2	2	2	1,0	1,7	3	2,1	...	10,9
	Revised . 1886-87 .	4,9	2	4	...	1,0	1,9	5	2,4	2	11,5
	Accounts .	6,0	2	4	1	1,1	1,9	5	3,3	1	13,6
Other Scientific Departments.	Accounts . 1885-86 .	5,9	...	2	...	1,3	...	...	3,2	2,1	12,7
	Budget .	...	...	3	...	1,2	...	...	3,8	2,0	7,3
	Revised . 1886-87 .	1,6	...	2	...	1,2	...	...	3,2	2,1	8,3
	Accounts .	7,8	...	3	...	1,2	...	...	3,4	2,0	14,7
Agricultural.											
Experimental Cultivation . . .	Accounts . 1885-86 .	3,0	1,2	3,6	...	...	4,4	7	2,3	3,7	18,9
	Budget .	2,5	1,5	4,2	...	1,2	6,5	1,4	2,7	3,9	23,9
	Revised . 1886-87 .	2,5	1,6	2,3	...	...	3,9	6	2,7	4,9	18,5
	Accounts .	3,3	1,4	2,2	...	...	4,5	9	1,2	3,6	17,1
Cinchona Plantations .	Accounts . 1885-86 .	...	...	1	...	10,4	...	...	7,3	...	17,8
	Budget .	...	...	1	...	10,8	...	...	8,4	...	19,3
	Revised . 1886-87 .	...	...	1	...	10,5	...	...	8,1	...	18,7
	Accounts .	...	...	...	...	9,9	...	...	8,3	...	18,2
Public Exhibitions and Fairs.	Accounts . 1885-86 .	10,3	7	6	5	4,7	4,1	2,9	1,5	6,9	32,2
	Budget .	10,0	7	5	2	4	3,0	3,3	1,6	2,0	21,7
	Revised . 1886-87 .	12,3	7	4	1	2	3,1	3,2	1,0	3,5	24,5
	Accounts .	5,7	7	3	1	4	3,0	2,4	1,1	3,9	17,6
Bull and Stallion Charges.	Accounts . 1885-86 .	22,5	...	...	...	...	...	...	...	...	22,5
	Budget .	21,4	...	...	...	...	...	...	...	...	21,4
	Revised . 1886-87 .	22,5	...	...	...	...	...	...	...	...	22,5
	Accounts .	22,9	...	...	...	...	...	...	...	...	22,9
Botanical and other Public Gardens.	Accounts . 1885-86 .	4	2,4	1	...	10,2	10,4	11,2	2,7	2,7	40,1
	Budget .	4	2,4	1	...	10,0	10,7	11,8	2,5	1,9	39,8
	Revised . 1886-87 .	4	2,3	1	...	9,8	10,3	10,8	3,3	2,3	39,3
	Accounts .	3	2,3	1	...	10,2	10,8	11,7	2,5	2,2	40,1
Agricultural Department.	Accounts . 1885-86 .	...	1,4	...	...	1,1	...	...	...	4,4	6,9
	Budget .	...	2,5	...	...	1,2	...	...	...	4,3	8,0
	Revised . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Accounts .	...	...	...	...	...	...	...	...	...	...
Other Agricultural Charges.	Accounts . 1885-86 .	2,1	1	2,9	...	...	...	4,6	3,4	6,2	19,3
	Budget .	2,1	1	3,8	...	2,5	2	4,2	4,3	10,4	27,6
	Revised . 1886-87 .	2,1	2	2,0	1	...	1	4,1	4,3	9,5	22,4
	Accounts .	2,1	1	2,3	1	...	2	4,3	4,2	10,8	24,1
Emigration.											
Emigration . .	Accounts . 1885-86 .	6	...	...	3,6	5,1	1	...	3,1	...	12,5
	Budget .	6	...	2	1,8	5,3	2	...	2,1	..	10,2
	Revised . 1886-87 .	7	...	1	2,1	5,2	1	...	2,1	...	10,3
	Accounts .	7	...	...	4,0	4,8	2	...	2,1	1,1	12,9
Statistics.											
Provincial Statistics .	Accounts . 1885-86 .	1	1,3	3	1,8	2,1	10,2	1,4	5,8	2,3	25,3
	Budget .	1	1,0	3	2,0	2,1	10,6	1,4	3,7	2,1	23,3
	Revised . 1886-87 .	1	1,1	3	...	2,0	...	1,2	6,6	2,0	13,3
	Accounts .	2	1,1	2	2	2,5	...	1,2	6,7	2,7	14,8
Upper Burma . .	Revised . 1886-87	...	...	1	...	...	...	...	...	...	1
	Accounts .	...	...	2	...	...	...	...	...	...	2
Other Statistical Charges.	Accounts . 1885-86 .	5,3	...	...	3	1,8	1	7	...	6	8,8
	Budget .	5,2	...	...	3	2,2	1	2	1	5	8,6
	Revised . 1886-87 .	5,6	...	...	3	1,8	1	3	1	6	8,8
	Accounts .	3,9	...	...	3	1,8	...	4	...	5	6,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPTS.—*concluded.*

26.—Scientific and other Minor Departments—*concluded.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Miscellaneous	Accounts . 1885-86	6,2	2	...	...	3	3	1	6,4	9,2	22,7
	Budget . 1886-87	6,2	3,7	...	1	2	5	2	7,2	10,5	28,6
	Revised . 1886-87	6,5	3	...	1	2	3	1	6,9	9	15,3
	Accounts . 1886-87	5,2	1	...	...	2	3	1	6,7	1,1	13,7
TOTAL	Accounts . 1885-86	258,8	7,7	8,7	6,2	38,9	31,5	22,1	39,3	40,9	454,1
	Budget . 1886-87	263,6	12,1	10,3	4,6	38,7	33,7	22,8	41,1	40,1	467,0
	Revised . 1886-87	274,1	6,4	6,6	2,7	32,5	19,9	20,8	42,3	28,6	433,9
	Accounts . 1886-87	267,0	5,9	6,5	4,8	32,7	20,9	21,5	41,3	30,6	431,2

		Sterling	Exchange.	Total.			
England	Accounts . 1885-86	16,5	5,2	21,7	Total, including England	Accounts . 1885-86	475,8
	Budget . 1886-87	20,2	6,8	27,0		Budget . 1886-87	494,0
	Revised . 1886-87	23,2	8,6	31,8		Revised . 1886-87	465,7
	Accounts . 1886-87	20,3	7,7	28,0		Accounts . 1886-87	459,2

112. Under *Survey of India* there were general savings and retrenchments in the establishments, but against this must be set a larger supply of Mathematical Instruments to Survey Parties than was anticipated in the Budget. Practically the Budget has been maintained in the actuals. The cost of the *Geological Survey* was low partly in consequence of absentees on leave, and partly from the appointments of Palæontologist and Artist not having been filled up. The excess in *Other Scientific Departments* is composed of charges for the Petroleum operations in Beluchistan not provided for in the Budget. In 1885-86 the head *Public Exhibitions and Fairs* included charges for the Indo-Colonial Exhibition, but in 1886-87 India spent about 3,6 less than was expected for the International Exhibition. No charges have appeared in 1886-87 under *Agricultural Department* as they are now taken under 3, *Land Revenue.* Bengal provided 2,5 under *Other Agricultural Charges* for a veterinary college which was not started. In Assam and in the North-Western Provinces the items formerly classified as Provincial Statistics are now taken under 3, *Land Revenue.* The excess in Madras includes charges connected with Mr. Macleane's deputation on special duty and the preparation of the Madras Manual of Administration. The Central Provinces and Bombay estimates under *Miscellaneous* included charges for the management of Local Funds, but these are now shown under 18, *General Administration,* in accordance with recent changes in classification.

Section E.—MISCELLANEOUS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,077,8	RECEIPTS	763,1	831,4	848,3

113. Compared with 1885-86 the receipts of 1886-87 under this group show a falling off of 229,5 which is more than accounted for by the difference under the head *Exchange*. In 1885-86 there was a net gain by exchange of 264,4, while the accounts of 1886-87 show a loss of 26,3 entered on the charge side. This difference has been mainly due to the loss incurred on the repayment of the stock receipt loan of 1854. A part of the deficiency has, however, been made up by larger receipts under *Stationery and Printing*, owing to recoveries from State Railways of the value of stationery and forms supplied to them. As between the Budget and the Accounts of 1886-87, the latter shows an improvement of 85,2, of which 25,3 occurs under *Stationery and Printing*, owing to the aforesaid recoveries from Railways not having been sufficiently provided for in the Budget; 53,3 under *Miscellaneous*, chiefly owing to receipts in Upper Burma and to some recoveries in Bombay on account of Insurance and other charges on railway stores as explained under that head.

XXII.—Receipts-in-aid of Superannuation, Retired and Compassionate Allowances.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds.	Accounts . 1885-86 .	47,6	...	...	...	1,4	...	...	34,4	25,2	108,6
	Budget . 1886-87 .	42,0	...	...	...	1,0	...	...	34,0	24,8	101,8
	Revised . 1886-87 .	44,5	...	...	...	2,0	...	...	33,0	22,1	101,6
	Accounts . 1886-87 .	42,5	...	...	...	1,4	...	...	28,5	21,2	93,6
Amount appropriated from the capital account of the Military Orphan Fund.	Accounts . 1885-86 .	32,1	...	...	...	...	...	...	...	...	32,1
	Budget . 1886-87 .	40,3	...	...	...	...	...	...	...	...	40,3
	Revised . 1886-87 .	34,4	...	...	...	...	...	...	...	...	34,4
	Accounts . 1886-87 .	32,6	...	...	...	...	...	...	...	...	32,6
Subscriptions to the Bengal Civil Fund.	Accounts . 1885-86 .	5,3	1,2	1,1	9	14,0	11,8	5,4	1	2	40,0
	Budget . 1886-87 .	5,0	1,2	1,2	1,2	16,0	9,6	4,9	1	2	39,4
	Revised . 1886-87 .	5,8	1,6	1,1	1,2	15,6	13,5	6,7	3	3	46,1
	Accounts . 1886-87 .	6,2	1,6	1,2	1,3	16,4	12,9	6,7	3	3	46,9
Subscriptions to the Madras Civil Fund.	Accounts . 1885-86 .	1	...	...	...	...	...	...	...	...	1
	Budget . 1886-87 .	2	...	...	...	...	...	...	12,2	...	12,4
	Revised . 1886-87 .	6	...	...	...	...	...	...	10,0	1	10,7
	Accounts . 1886-87 .	6	...	...	..	..	...	...	10,1	1	10,8
Subscriptions to the Bombay Civil Fund.	Accounts . 1885-86 .	4	...	...	...	...	...	...	...	8,4	8,8
	Budget . 1886-87 .	5	...	...	...	...	...	...	...	7,6	8,1
	Revised . 1886-87 .	5	...	...	...	...	...	...	...	8,0	8,5
	Accounts . 1886-87 .	8	...	...	...	...	...	...	...	7,0	7,8
Contributions for Pensions and Gratuities.	Accounts . 1885-86 .	27,6	6	7	5	5,1	1,3	4,5	2,4	15,1	57,8
	Budget . 1886-87 .	30,0	8	3	3	4,8	1,6	3,0	2,4	16,2	59,4
	Revised . 1886-87 .	25,0	8	6	3	4,8	1,9	4,5	2,5	17,4	57,8
	Accounts . 1886-87 .	26,1	8	6	5	4,4	2,0	5,5	1,9	18,6	60,4
Upper Burma . .	Revised . 1886-87 .	...	...	6	...	...	...	...	...	...	6
	Accounts . 1886-87 .	...	...	6	...	...	...	...	...	...	6
Other Items . .	Accounts . 1885-86 .	1,9	2	1	1	5	4	1	5	5	4,3
	Budget . 1886-87 .	8	1	1	1	6	4	1	4	6	3,2
	Revised . 1886-87 .	1,1	3	2	1	6	6	1	8	6	14,4
	Accounts . 1886-87 .	1,8	3	2	1	9	6	1	1,0	7	5,5
TOTAL .	Accounts . 1885-86 .	115,0	2,0	1,9	1,5	21,0	13,5	10,0	37,4	49,4	251,7
	Budget . 1886-87 .	118,8	2,1	1,6	1,6	22,4	11,6	8,0	49,1	49,4	264,6
	Revised . 1886-87 .	111,9	2,7	2,5	1,6	23,0	16,0	11,3	46,6	48,5	264,1
	Accounts . 1886-87 .	110,4	2,7	2,6	1,9	23,1	15,5	12,3	41,8	47,9	258,2

Section E.—MISCELLANEOUS—*continued.*

			Sterling	Exchange.	Total.			
England	Accounts	1885-86	125,3	39,5	164,8	Total, including England.	Accounts. 1885-86.	416,5
	Budget	1886-87	96,4	32,1	128,5		Budget. 1886-87.	393,1
	Revised		102,6	38,1	140,7		Revised.	404,8
	Accounts		102,8	38,7	141,5		Accounts.	399,7

114. Considering the nature of the receipts that come into this head, the fluctuations in the Central Provinces, Burma, Assam, Bengal, and the Punjab are not greater than might have been expected. The North-West Provinces estimate was too low. The India estimate for *appropriation from the capital of the Military Orphan Fund* and for *contributions* was high, and this was also the case in Madras as regards the *subscriptions to the Military and Medical Retiring Funds. Subscriptions to the Madras Civil Fund* are shewn under this head for the first time, and the decrease as compared with the estimate is due to want of information when the estimate was framed. In Bombay the chief difference is under *Subscriptions to the Military Fund*, the estimate for which wrongly contained subscriptions of officers domiciled in Europe and whose contributions are realized in England. The increased receipts under *Contributions for pensions and gratuities* are attributed to the transfer to Municipalities of a number of Local Fund Schools, the teachers of which are allowed to pay contributions for their pensions. In the English figures the excess over the Budget consists of receipts on account of the Madras Civil Fund, not anticipated when the Budget was framed.

XXIII.—Stationery and Printing.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Receipts from sale of Stationery.	Accounts	1885-86	...	1	1	1	5,4	3	4	2,0	2,0	10,4
	Budget	1886-87	25,5	1	1	...	2,5	2	2	1,5	2,0	32,1
	Revised		27,7	7	1,4	...	9,5	1,0	10,1	2,0	2,1	54,5
	Accounts		20,7	1,2	1,4	...	10,0	1,0	7,8	1,6	1,1	44,8
Sale of Gazettes and other publications.	Accounts	1885-86	2,8	1	2	...	5,7	3,4	2	5,1	1,8	19,3
	Budget	1886-87	2,5	1	3	1	5,8	4,6	2	3,0	1,5	18,1
	Revised		2,6	1	3	1	5,8	4,1	1	3,2	1,7	18,0
	Accounts		3,0	1	3	...	6,6	4,6	2	3,9	1,6	20,3
Other Press Receipts.	Accounts	1885-86	4,0	1,7	2	2	8,2	6	5,3	3,3	2,5	26,0
	Budget	1886-87	3,4	2,0	1	3	4,0	2,2	3,5	3,3	2,5	21,3
	Revised		6,9	1,7	2	3	5,5	9	3,8	3,4	2,5	25,2
	Accounts		6,6	2,3	1	4	5,9	6	9,0	3,7	3,0	31,6
Upper Burma	Revised	1886-87	...	...	2	...	...	...	...	...	...	2
	Accounts		...	...	1	...	...	...	...	...	...	1
Total	Accounts	1885-86	6,8	1,9	5	3	19,3	4,3	5,9	10,4	6,3	55,7
	Budget	1886-87	31,4	2,2	5	4	12,3	7,0	3,9	7,8	6,0	71,5
	Revised		37,2	2,5	2,1	4	20,8	6,0	14,0	8,6	6,3	97,9
	Accounts		30,3	3,6	1,9	4	22,5	6,2	17,0	9,2	5,7	98,8

115. The receipts from *sale of Stationery* include credits now shewn for the first time for value of Stationery and Forms supplied to State Railways, arrangements for which were made after the Bengal and Punjab Budgets had been prepared. The Revised in India was based on probable receipts from the Rajputana-Malwa Railway, but owing to the transfer of management of that line to the Bombay-Baroda Railway, the actuals fell short of the forecast.

Section E.—MISCELLANEOUS—*continued.*

XXV.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Gain by exchange on transactions in India	Accounts . 1885-86 .	9,9	...	...	...	...	...	...	...	8	10,7
	Budget . 1886-87 .	3,0	...	...	...	...	...	...	...	1,0	4,0
	Revised . 1886-87 .	4,7	...	...	...	...	...	...	...	1,0	5,7
	Accounts . 1886-87 .	5,5	...	...	...	...	...	...	...	1,0	6,5
Premium on Bills	Accounts . 1885-86 .	7,3	...	6	...	5,0	4	1	3	3	14,0
	Budget . 1886-87 .	4,0	1	5	...	5,2	4	1	1,3	1,0	12,6
	Revised . 1886-87 .	5,0	1	6	1	5,0	4	1	5	1,0	12,8
	Accounts . 1886-87 .	7,9	1	6	1	4,3	4	2	8	1,1	15,5
Unclaimed Deposits	Accounts . 1885-86 .	2,5	6	4	2,4	26,5	...	5,8	3,2	8,8	50,2
	Budget . 1886-87 .	5	6	...	1,5	44,0	6,5	3,5	2,5	1,2	60,3
	Revised . 1886-87 .	7	6	...	2,0	39,0	5,5	3,0	2,2	1,2	54,2
	Accounts . 1886-87 .	3	1,0	2	2,2	36,2	4,0	1,8	2,1	...	47,8
Miscellaneous Fees, Fines, and Forfeitures	Accounts . 1885-86 .	3,5	...	...	...	20,3	1	2	3,4	2,5	30,0
	Budget . 1886-87 .	1,2	1	1	1	13,4	1	6	3,2	1,2	20,0
	Revised . 1886-87 .	1,8	...	1	1	12,4	1	3	3,3	1,5	19,6
	Accounts . 1886-87 .	1,4	...	1	...	14,5	1	4	3,2	1,2	20,9
Government Audit Fees	Accounts . 1885-86 .	1,5	...	1,1	1	2,9	...	...	5	7	6,8
	Budget . 1886-87 .	1,7	...	1,2	1	2,9	...	...	5	3	6,7
	Revised . 1886-87 .	1,5	...	1,2	1	2,9	...	...	5	6	6,8
	Accounts . 1886-87 .	1,8	...	1,1	2	2,3	...	...	4	5	6,3
Contributions	Accounts . 1885-86 .	3	1,4	4	...	...	14,7	...	1,8	9,3	27,9
	Budget . 1886-87 .	1	9	9	...	...	15,2	...	3,1	5,0	25,2
	Revised . 1886-87 .	1	1,3	1,5	...	...	15,3	...	1,3	7,8	27,3
	Accounts . 1886-87 .	4	1,1	1,2	...	...	17,5	...	1,1	7,9	29,2
Rents	Accounts . 1885-86 .	6	5,4	8,1	1,7	3,4	12,7	4,4	32,2	1,3	69,8
	Budget . 1886-87 .	8	4,6	7,7	1,9	3,7	13,4	4,3	28,2	1,2	65,8
	Revised . 1886-87 .	8	4,6	8,0	1,8	3,1	14,0	4,3	30,0	1,2	67,8
	Accounts . 1886-87 .	8	4,9	9,3	1,8	2,0	14,4	4,4	30,8	1,3	69,7
Extraordinary Items	Accounts . 1885-86 .	4,9	...	...	...	1,4	...	.	1,1	6	8,0
	Budget . 1886-87 .	...	...	...	.		...	...	3	4,5	4,8
	Revised . 1886-87 .	...	...	...	...	.	...	...	...	5,3	5,3
	Accounts . 1886-87 .	...	...	...	..	...	...	...	...	5,3	5,3
Other Items	Accounts . 1885-86 .	12,4	1,8	6	5	28,9	8,1	22,0	20,0	20,9	115,2
	Budget . 1886-87 .	15,4	1,4	8	6	31,2	5,1	16,5	12,8	11,3	95,1
	Revised . 1886-87 .	11,7	1,7	7	9	22,6	5,1	24,8	14,1	30,3	111,9
	Accounts . 1886-87 .	10,8	1,8	9	8	32,4	5,0	24,5	19,4	30,8	126,4
Upper Burma Receipts	Accounts . 1885-86 .	...	...	3	...	...	...	...	...	...	3
	Budget . 1886-87 .	...	...	...	...	...	...	...	...	...	...
	Revised . 1886-87 .	...	...	14,6	...	...	...	...	...	...	14,6
	Accounts . 1886-87 .	...	...	14,7	...	...	...	...	...	...	14,7
Total	Accounts . 1885-86 .	42,9	9,2	11,5	4,7	88,4	36,0	32,5	62,5	45,2	332,9
	Budget . 1886-87 .	26,7	7,7	11,2	4,2	100,4	40,7	25,0	51,9	26,7	294,5
	Revised . 1886-87 .	26,3	8,3	26,7	5,0	85,0	40,4	32,5	51,9	49,9	326,0
	Accounts . 1886-87 .	28,9	8,9	26,1	5,1	91,7	41,4	31,3	57,8	49,1	342,3

		Sterling.	Exchange.	Total
England	Accounts . 1885-86 .	6,3	2,0	8,3
	Budget . 1886-87 .	3,0	1,0	4,0
	Revised . 1886-87 .	2,0	7	2,7
	Accounts . 1886-87 .	6,9	2,6	9,5

Total, including England	Accounts . 1885-86 .	341,2
	Budget . 1886-87 .	298,5
	Revised . 1886-87 .	328,7
	Accounts . 1886-87 .	351,8

116. The items shown under this head are so fluctuating that the variations require little explanation. The *Gain by Exchange* in India arises chiefly in connection with the coins of native mintage circulating in Central India and the Persian coins used by the Afghan Boundary Commission. The Commission was withdrawn in 1886-87, when transactions in Persian coins ceased, and this explains the falling off as compared with 1885-86

Section E.—MISCELLANEOUS—*concluded.*

while a decline in the rate of exchange in Hyderabad accounts for the excess in the actuals over the Budget. Under *Premium on Bills* the actuals have exceeded the Budget in India owing to a much larger amount of bills and telegraphic transfers having been issued than was anticipated. The *Unclaimed Deposits* represent the net amounts credited after deducting refunds of former lapses, and hence there is great difficulty in making an estimate of these sums. The head *Miscellaneous Fees, &c.*, in India included in 1885-86 a fine of 2.2 levied on the Zhob Kakar tribe, and in Bengal, it embraced certain fees relating to cesses which are now taken under advances. The increase under *Contributions* in the North-Western Provinces and Oudh over the Budget and the Actuals of 1885-86 consists of an arrear collection of 2.3 from the Maharaja of Benares, and in Bombay some arrears of the same kind were realised though not anticipated in the Budget. The *rents* collected in Madras in 1885-86 were unusually large owing to the high price obtained for crops grown on choultry lands; but against this excess must be set a corresponding increase in the expenditure entered as Petty Establishments under *32, Miscellaneous.* The *Extraordinary items* credited in Bombay comprise the sale proceeds of Government Securities held by several Local Boards contrary to rule. Under *Other items* the decrease in India is due to the recoveries from Railway Companies for general supervision being no longer credited to this head, but deducted from the corresponding Railway expenditure for supervision. On the other hand, the actuals of 1886-87 include two special items of 2.0 and 2.8 respectively on account of sale proceeds of certain confiscated Government Promissory Notes, and credit taken for charges of the Afghan Boundary Commission transferred to the Military account. The excess in the Punjab arises partly from large collections of the Khybar tolls, and partly from certain district fund income not provided for in Budget. In Madras the accounts for 1886-87 include about 5.0 as income derived from service inams appertaining to vacant offices in Kurnool, which was not anticipated in the Budget, but the accounts of 1885-86 also comprised special items as explained in the report of that year. The Bombay credits comprise large recoveries on account of insurance and other charges on railway stores, and the revenue collected in Berbera, Bhular, and Zaila. Considering the circumstances of Upper Burma, it was not possible to make a close forecast of the receipts to be obtained in it. The improvement in the English receipts is derived from a recovery of 4,0 on account of Marine insurance not anticipated in Budget.

Section E.—MISCELLANEOUS.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
4,634,6	EXPENDITURE	4,848,6	4,723,0	4,701,1

117. As explained under Receipts the charges of 1886-87 under this group include 26,3 on account of *loss by exchange*, whereas in the previous year there was a gain of 264,4. This accounts for a portion of the difference between the two years. The charges under *Stationery and Printing* and *Miscellaneous* also exceeded those of the previous year by 51,3 and 36,9 owing respectively to larger purchases of stationery in Bengal and England, and to the appointment of the Finance Committee and the Public Service Commission. Compared with the budget the accounts of 1886-87 show a saving of 114,4 under *Exchange* owing to large receipts of capital from Railway Companies. There were also small savings under *Territorial and Political Pensions* and *Furlough Allowances*.

27.—Territorial and Political Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts . 1885-86 .	161,2	32,2	...	2,6	100,6	78,6	27,6	100,0	87,8	590,6
	Budget . 1886-87 .	161,8	31,8	...	2,7	99,4	75,0	27,5	109,3	88,8	596,3
	Revised . 1886-87 .	160,7	30,8	...	2,0	97,5	73,0	28,2	111,6	83,0	586,8
	Accounts . 1886-87 .	161,1	30,5	...	2,1	97,9	72,3	28,3	109,2	79,7	581,1
Charitable allowances.	Accounts . 1885-86 .	4,0	...	3,1	...	...	8,9	16,5	6	...	33,1
	Budget . 1886-87 .	4,3	...	3,1	...	...	8,0	17,4	7	...	33,5
	Revised . 1886-87 .	4,2	...	3,1	...	...	8,0	16,8	6	...	32,7
	Accounts . 1886-87 .	4,1	...	2,6	1	...	8,3	16,0	5	...	31,6
Upper Burma . .	Budget . 1886-87 .	...	...	15,0	...	...	...	...	...	...	15,0
	Revised . 1886-87 .	...	...	15,0	...	...	...	...	...	...	15,0
	Accounts . 1886-87 .	...	...	9,8	...	...	...	...	...	...	9,8
TOTAL . .	Accounts . 1885-86 .	165,2	32,2	3,1	2,6	100,6	87,5	44,1	100,6	87,8	623,7
	Budget . 1886-87 .	166,1	31,8	18,1	2,7	99,4	83,0	44,9	110,0	88,8	644,8
	Revised . 1886-87 .	164,9	30,8	18,1	2,0	97,5	81,0	45,0	112,2	83,0	634,5
	Accounts . 1886-87 .	165,2	30,5	12,4	2,2	97,9	80,6	44,3	109,7	79,7	622,5
		Sterling.	Exchange.	Total.							
England . . .	Accounts . 1885-86 .	22,1	6,9	29,0	Grand Total, including England . . .			Accounts . 1885-86 .			652,7
	Budget . 1886-87 .	22,1	7,4	29,5				Budget . 1886-87 .			674,3
	Revised . 1886-87 .	18,4	6,9	25,3				Revised . 1886-87 .			659,8
	Accounts . 1886-87 .	18,3	6,9	25,2				Accounts . 1886-87 .			647,7

118. The saving in Burma is due to a smaller expenditure than was expected in Upper Burma, and in Bengal to non-payment of 1,2 for the Rajah of Sikkim. The excess in the Punjab is due to new pensions, and in Madras to the payment of arrears to the son-in-law of the Rajah of Tanjore at an increased rate, and to large commutations sanctioned during the year. The reduction in Bombay and other provinces was produced by casualties among pensioners. The saving in England represents the undrawn portion of Maharajah Dhulip Singh's stipend, less 1,4 for his expenses to Aden and back.

28.—Civil Furlough and Absentee Allowances.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
3	India	2	2	5
2,7	Bengal	4,0	3,5	1,1
1	North-Western Provinces and Oudh . .	1	1	...
2	Madras	...	1	...
1,3	Bombay	2,0	2	2
4,6	TOTAL .	6,3	4,1	1,8
196,2	England	220,0	189,0	187,7
61,7	Exchange	73,3	70,2	70,6
262,5	TOTAL INCLUDING ENGLAND .	299,6	263,3	260,1

Section E.—MISCELLANEOUS—*continued.*

119. As explained in former reports the charges under this section are not susceptible of a correct forecast. The decreases in the English Payments are due to the date of payment of certain allowances and pensions being changed from 25th March to 1st April thus postponing to the year 1887-88 payments which would otherwise have been made in 1886-87.

29.—Superannuation Allowances and Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W P and Oudh.	Punjab	Madras	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1885-86 .	47,3	12,5	16,4	5,4	118,0	122,8	56,6	89,8	110,3	579,1
	Budget .	50,3	12,2	16,7	5,5	129,4	123,8	55,1	92,3	114,6	599,9
	Revised . 1886-87 .	47,1	13,4	18,6	5,9	119,9	130,1	60,8	94,0	124,5	614,3
	Accounts .	47,2	14,0	18,3	5,9	122,9	130,6	60,5	94,7	124,0	618,1
Compassionate Allowances.	Accounts . 1885-86 .	2,6	1,5	3	..	2,4	6,0	2,8	2,2	10,5	28,3
	Budget .	3,5	1,8	3	1	4,6	7,0	3,0	2,4	10,4	33,1
	Revised . 1886 87 .	1,9	1,6	4	1	2,6	4,0	2,9	2,3	2,7	18,5
	Accounts .	1,7	1,2	4	...	1,8	4,1	2,9	2,5	4,6	19,2
Gratuities . . .	Accounts . 1885 86 .	1,7	6	7	3	3,0	2,3	2,1	2,7	2,1	15,5
	Budget .	2,0	6	1,1	4	3,5	3,0	2,2	2,5	4,5	19,8
	Revised . 1886 87 .	2,1	6	1,2	3	3,0	2,5	1,7	2,5	2,1	16,0
	Accounts .	2,0		1,1	3	2,1	2,0	1,6	1,7	2,0	13,2
Donations to Service Funds.	Accounts . 1885-86 .	24,9	...	...	...	...	...	...	228,4		253,3
	Budget .	..	...	...	...	...	..	...	...		.
	Revised . 1886 87 .		...	...	...	...	...	...	..	.	..
	Accounts .	...	...	...	...	...	...	...	...	...	...
Military Orphan and Medical Retiring Funds.	Accounts . 1885-86 .	7,7	...	..	...	...	...	...	2,5	...	10,2
	Budget .	10,5	..	...	...	...	...	...	2,0	...	12,5
	Revised . 1886-87 .	7,5	...	..	...	...	...	...	2,3	...	9,8
	Accounts .	7,5	...	...	...	...	...	...	2,8	..	10,3
Pensions of the Military Funds.	Accounts . 1885-86 .	8,0	...	...	...	...	...	...	11,1	6,5	23,6
	Budget .	6,2	...	.	...	...	...	...	9,5	6,9	22,6
	Revised . 1886-87 .	6,3	...	..	...	...	...	...	10,4	5,0	21,7
	Accounts .	5,5	...	...	...	...	...	...	8,9	6,0	20,4
Pensions of the Civil Funds.	Accounts . 1885-86 .	1,9	...	...	...	1,3	1,1	.	1,0	9	6,2
	Budget .	1,9	...	...	...	1,5	1,1	...	8	1,1	6,4
	Revised . 1886-87 .	7,1	...	...	...	1,5	1,3	...	3	1,1	11,3
	Accounts .	7,0	...	...	...	3	1,4		4	1,3	10,4
Upper Burma . .	Revised . 1886-87 .	...	...	5	...	...	...	...	...	..	5
	Accounts .	...	...	5	...	...	...	...	...	...	5
Other Charges . .	Accounts . 1885-86 .	4,1	...	...	...	5	1	...	3	5	5,5
	Budget .	2	...	...	...	...	1	...	1	1	5
	Revised . 1886-87 .	3	...	...	...	...	1	1	1	1	7
	Accounts .	1	...	...	...	...	...	1	1	1	4
TOTAL .	Accounts . 1885-86 .	96,2	14,6	17,4	5,7	125,2	132,3	61,5	338,0	130,8	921,7
	Budget .	74,6	14,6	18,1	6,0	139,0	135,0	60,3	109,6	137,6	694,8
	Revised . 1886-87 .	72,3	15,6	20,7	6,3	127,0	138,0	65,5	111,9	135,5	692,8
	Accounts .	71,0	15,6	20,3	6,2	127,1	138,1	65,1	111,1	138,0	692,5

		Sterling.	Exchange	Total.			
England . . .	Accounts . 1885-86 .	1,506,0	474,1	1,980,1	Total including England.	Accounts . 1885-86 .	2,901,8
	Budget .	1,608,0	536,0	2,144,0		Budget .	2,838,8
	Revised . 1886-87 .	1,587,0	589,5	2,176,5		Revised . 1886-87 .	2,869,3
	Accounts .	1,575,9	592,7	2,168,6		Accounts .	2,861,1

120. The difference between the two years 1885-86 and 1886-87 is mainly in Donations to Service Funds, these Institutions having been taken over by Government. Considering

the nature of the charges the Budget has been fairly well sustained, although, as was to be expected, there are considerable divergences from the amounts allotted to the several Provinces. The amount paid in 1886-87 as pensions of the Civil Funds includes 3,8 on account of the capitalised value of one pension. The decrease in England as compared with the budget is largely owing to the change in the date of payment of certain allowances and pensions from 25th March to 1st April, thus postponing to 1887-88 payments which otherwise would have been made in 1886-87.

30.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
Stationery Office at the Presidency.	Accounts . 1885-86 .	...	...	...	...	10,2	...	...	2,8	3,0	16,0
	Budget . 1886-87 .	...	...	...	...	11,3	...	...	2,9	3,3	17,5
	Revised . 1886-87 .	...	...	...	...	10,0	...	...	2,8	3,0	15,8
	Accounts . 1886-87 .	...	...	...	...	9,9	...	...	2,7	2,7	15,3
Purchase of Stationery	Accounts . 1885 86 .	...	2,2	...	7	76,9	6,1	12,4	26,1	4,5	128,9
	Budget . 1886-87 .	2	2,6	7		78,3	6,4	12,0	29,9	4,1	135,0
	Revised . 1886-87 .	...	2,2	6		92,5	6,2	12,1	29,9	5,6	149,8
	Accounts . 1886-87 .	1	1,8	[illegible]		97,7	6,2	12,8	28,4	8,6	156,2
Government Presses	Accounts . 1885-86 .	96,9	5,0	10,3	2,8	33,7	25,2	12,8	26,0	27,8	240,5
	Budget . 1886-87 .	91,9	5,6	11,0	3,1	29,4	25,4	12,3	27,3	32,1	238,1
	Revised . 1886-87 .	90,0	5,6	10,9	2,7	30,0	23,3	12,9	27 1	30,2	232,7
	Accounts . 1886-87 .	91,2	5,0	10,9	2,6	31,3	23,4	13,1	28,9	28,9	235,3
Stationery supplied from Central Stores.	Accounts . 1885-86 .	−169,6	5,7	7,0	2,5	58,1	20,4	7,3	41,7	26,9	...
	Budget . 1886-87 .	−168,6	5,5	7,7	2,9	59,0	20,0	8,5	40,0	25,0	...
	Revised . 1886-87 .	−168,5	5,6	7,1	2,6	56,0	20,0	8,4	40,0	28,8	...
	Accounts . 1886-87 .	−150,3	3,8	7,3	2,6	54,1	20,5	9,0	31,0	22,0	...
Other Charges	Accounts . 1885-86 .	1,3	1,4	...	...	4,9	3,8	8,7	5,8	1,3	27,2
	Budget . 1886-87 .	8	1,3	1	...	4,6	4,7	9,2	7,0	1,5	29,2
	Revised . 1886-87 .	2,3	1,8	1	...	5,2	4,0	8,1	4,9	1,1	27,5
	Accounts . 1886-87 .	1,9	1,5	...	...	4,3	4,5	9,2	4,1	1,0	26,5
Upper Burma Charges	Accounts . 1885-86 .	...	...	1	...	...	...	...	...	...	1
	Budget . 1886-87 .	...	...	8,0	...	...	...	...	...	...	8,0
	Revised . 1886-87 .	...	...	2,9	...	...	...	...	...	...	2,9
	Accounts . 1886-87 .	...	...	2,4	...	...	..	...	...	...	2,4
Total	Accounts . 1885-86 .	−71,4	14,3	17,4	6,0	183,8	55,5	41,2	102,4	63,5	412,7
	Budget . 1886-87 .	−75,7	15,0	27,5	6,8	182,6	56,5	42,0	107,1	66,0	427,8
	Revised . 1886-87 .	−76,2	15,2	21,6	6,0	193,7	53,5	41,5	104,7	68,7	428,7
	Accounts . 1886-87 .	−57,1	12,1	20,6	5,8	197,3	54,6	44,1	95,1	63,2	435,7

England.		Sterling.	Exchange.	Total.	Total including England.			
Stores	Accounts . 1885-86 .	67,3	21,2	88,5	Accounts 1885-86	...	...	510,7
	Budget . 1886-87 .	88,3	29,4	117,7	Budget 1886-87	...	...	556,2
	Revised . 1886-87 .	80,0	29,7	109,7	Revised 1886-87	...	...	552,9
	Accounts . 1886-87 .	81,6	30,7	112,3	Accounts 1886-87	..	...	562,0
Other Charges	Accounts . 1885-86 .	7,2	2,3	9,5				
	Budget . 1886-87 .	8,0	2,7	10,7				
	Revised . 1886-87 .	10,7	3,8	14,5				
	Accounts . 1886-87 .	10,2	3,8	14,0				
Total England	Accounts . 1885-86 .	74,5	23,5	98,0				
	Budget . 1886-87 .	96,3	32,1	128,4				
	Revised . 1886-87 .	90,7	33,5	124,2				
	Accounts . 1886-87 .	91,8	34,5	126,3				

121. The main difference here is in the *purchase of Stationery* in Bengal, the accounts of 1886-87 shewing a large excess over the Budget and the actuals of the previous year. A special enquiry has been made into this matter, and it is hoped that the expenditure will be better regulated in future. The India saving in Government Presses has resulted from economies in the employment of temporary establishments and in the purchase of type. Madras on the other hand spent more than was expected on type and other materials,

in order partly to complete the third volume of Macleane's Manual of Administration. The Stationery supplied from Central Stores is necessarily a fluctuating quantity and cannot be accurately estimated, but Madras reports that the saving in that Presidency is largely due to the paper having been purchased at favourable rates. The small amount under other charges in Madras is the result of savings effected in the cost of Printing for the Settlement Department. The English expenditure includes some arrear payments, but for all that, it did not reach the estimate, in consequence chiefly of small indents from Bombay, where the local purchases, it will be seen, were higher than in the estimate.

31.—Exchange.

1885-86. Accounts.		Budget.		1886-87. Revised.		Accounts.
	Guaranteed Companies—					
	(Net repayments in India)—					
...	Sterling Amount	340,8	...	530,0	...	620,4
—127,1	Exchange at average rate of Council Bills	—113,6		—196,9		—233,3
224,4	Exchange at contract and fixed rates on the sterling amount and on revenue stores	166,2		229,0		263,2
97,3	**Net result (gain + loss—)**	52,6		32,1		29,9
	Other Companies—					
	(Net withdrawals in India)—					
	SOUTHERN MAHRATTA RAILWAY—					
...	Sterling Amount	776,3	...	1,080,3	...	1,121,7
242,2	Exchange at average rate of Council Bills	258,8		401,1		421,8
—134,6	Exchange at contract and fixed rates	—128,5		—173,9		—190,7
107,6	**Net result (gain + loss—)**	130,3		227,2		231,1
	INDIAN MIDLAND RAILWAY—					
...	Sterling Amount	1,298,4	...	783,4	...	774,2
199,9	Exchange at average rate of Council Bills	432,8		291,0		291,2
—158,4	Exchange at contract and fixed rates	—291,3		—149,6		—150,3
41,5	**Net result (gain + loss—)**	141,5		141,4		140,9
	BENGAL-NAGPUR RAILWAY—					
...	Sterling Amount	...		...		28
	Exchange at average rate of Council Bills	...		...		+ 10
	Exchange at contract and fixed rates	...		...		+ 28
...	**Net result (gain + loss—)**	...		...		+ 3,8
	BENGAL CENTRAL RAILWAY—					
	Sterling amount	...		...		57
	Exchange at average rate	...		...		—22
	Exchange at contract rate	...		...		12
...	**Net result (gain + loss —)**	...		...		—1,0
	Remittance Accounts—					
	(Net payments in England)—					
	EAST INDIAN RAILWAY ADVANCES—					
...	Sterling Amount	449,5	...	335,2	...	330,0
—149,0	Exchange at average rate of Council Bills	—149,8		—124,5		—124,1
123,6	Exchange at contract and fixed rates	141,8		105,9		104,7
—25,4	**Net result (gain + loss—)**	—8,0		—18,6		—19,4
	RAJPUTANA-MALWA RAILWAY ADVANCES—					
...	Sterling Amount	165,0	...	57,0	...	56,6
—42,3	Exchange at average rate of Council Bills	—55,0		—21,2		—21,2
35,0	Exchange at contract and fixed rates	37,5		21,2		28,4
—7,3	**Net result (gain + loss—)**	—17,5		...		7,2

Section E.—MISCELLANEOUS—*continued.*

Exchange—*continued.*

1885-86. Accounts.			1886-87. Budget.	Revised.	Accounts.
	MISCELLANEOUS—				
...	Sterling Amount	1,904,3	... 1,648,5	... 1,631,7	
—5	Exchange at average rate of Council Bills	—634,8		—612,3	—613,6
51,2	Exchange at contract and fixed rates .	198,2		182,2	194,8
50,7	Net result (gain + loss—) .	—436,6		—430,1	—418,8
264,4	Total (gain + loss—) . .	—137,7		—48,0	—26,3

122. The nature of the items taken under this head was described fully in last year's report, and it is not necessary to repeat the explanation here. These items depend on two factors, the first being the sterling amount of the transactions and the second the rate of exchange, and it is difficult to make an accurate forecast of either. The greater portion of this year's difference is due to the Railway Companies having made a considerable change in their programme since the budget was framed, as well as to the rate of exchange, in which there was a fall of more than a halfpenny. In 1885-86 there was a net gain on the whole of 264,4, but the accounts of 1886-87 show a net loss of 26,3. This is mainly due to a loss in the latter year of 396,6 on the repayment of the Stock receipt Loan of 1854.

32.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowances and Rewards.	Accounts . 1885-86 .	3	2	2	7	1,2	3	6	1,6	1,3	6,4
	Budget . 1886-87 .	2	...	2	6	7	5	8	1,5	1,3	5,8
	Revised . 1886-87 .	8	2	3	6	1,4	4	1,0	1,1	2,2	8,0
	Accounts . 1886-87 .	7	2	4	5	1,1	3	8	1,1	1,9	7,0
Remittance Charges .	Accounts . 1885-86 .	17,1	4	1,0	8	4,0	4,0	4,1	3,5	2,0	36,9
	Budget . 1886-87 .	13,8	5	9	5	5,0	4,0	3,5	2,5	2,0	32,7
	Revised . 1886-87 .	15,6	5	1,0	9	5,0	4,1	3,9	2,6	1,8	35,4
	Accounts . 1886-87 .	12,0	4	1,5	1,4	4,5	4,1	4,4	2,4	1,8	32,5
Charitable donations.	Accounts . 1885-86 .	1,1	3	2	1	10,3	5,8	5	6,3	5,0	29,6
	Budget . 1886-87 .	1,1	3	2	1	8,8	6,4	6	7,0	4,8	29,3
	Revised . 1886-87 .	1,1	3	2	1	8,7	6,0	6	6,1	4,9	28,0
	Accounts . 1886-87 .	1,3	3	2	1	9,9	5,8	5	6,0	5,1	29,2
Rewards for destruction of Wild Animals.	Accounts . 1885-86 .	1	1,9	9	1,0	1,9	1,5	1,0	10,6	1,4	20,3
	Budget . 1886-87 .	1	2,5	1,0	1,2	...	2,3	1,1	12,0	1,5	21,
	Revised . 1886-87 .	1	2,0	8	1,1	1,9	2,2	1,9	8,1	1,4	19,5
	Accounts . 1886-87 .	1	1,9	1,0	1,1	1,5	1,7	1,6	7,3	1,3	17,5
Petty Provincial and Local Establishments.	Accounts . 1885-86 .	1,9	2,6	3,4	4 3	4,9	4,5	4,2	51,8	2,3	79,9
	Budget . 1886-87 .	1,6	2,4	4,0	3,5	4,0	5,4	4,2	49,3	2,6	77,0
	Revised . 1886-87 .	1,1	2,5	3,4	2,0	4,4	5,5	3,8	48,6	2,5	73,8
	Accounts . 1886-87 .	1,7	2,4	3,4	2,3	4,2	5,4	3,8	50,4	2,5	76,1
Special Commission of Enquiry.	Accounts . 1885-86 .	3	...	...	..	8,6	...	...	1,5	1,2	11,6
	Budget . 1886-87 .	21,2	...	...	...	3,4	5	...	2	5,0	30,3
	Revised . 1886-87 .	27,2	...	...	...	3,4	3	...	4,3	3,3	38,5
	Accounts . 1886-87 .	33,4	...	...	...	2,4	1	...	4,3	2,9	43,1
Irrecoverable Loans, written off.	Accounts . 1885-86 .	...	...	...	...	...	...	...	...	18,1	18,1
	Budget . 1886-87 .	...	...	...	...	...	1	...	...	5	6
	Revised . 1886-87 .	...	...	...	...	...	1	...	...	1	2
	Accounts . 1886-87 .	...	...	...	1	...	2,5	...	...	7,4	10,0
Rents, Rates and Taxes	Accounts . 1885-86 .	1,8	...	3	3	15,1	...	...	1,4	7,5	26,4
	Budget . 1886-87 .	1,8	...	3	3	6,3	...	...	2,5	9,4	20,6
	Revised . 1886-87 .	1,8	...	3	2	15,5	...	...	6	7,5	25,9
	Accounts . 1886-87 .	2,3	...	5	2	16,8	...	...	3	5,2	25,3

Section E.—MISCELLANEOUS—*concluded.*

32.—Miscellaneous—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W.P. and Oudh.	Punjab	Madras.	Bombay	Total.
Extraordinary Items	Accounts . 1885 86 .	6,5	...	...	...	2	..	...	...		6,7
	Budget . 1886-87 .	...	...	...	...	1	...	...	...	...	1
	Revised . 1886-87 .	...	...	...	...	...	...	...	.	...	...
	Accounts . 1886-87 .	6	...	...	...	...	...	...	...	...	
Upper Burma Charges	Accounts . 1885-86 .	..	...	3	...	...	...	...	...	..	3
	Budget . 1886-87 .	...	...	2,5	...	...	...	...	...	...	2,5
	Revised . 1886-87 .	..	...	12,5	...	...	...	...	.	...	12,5
	Accounts . 1886-87 .	...	...	13,3	...	...	...	...	...	...	13,3
Other Items	Accounts . 1885-86 .	2,4	7	6	1	6,4	4,3	2,7	2,4	9,8	29,4
	Budget . 1886 87 .	35,4	1,2	1,1	6	14,6	5,4	12,6	2,4	10,1	83,4
	Revised . 1886 87 .	4,5	8	2,1	4	2,8	9,4	5,0	3,2	20,6	48,8
	Accounts . 1886 87 .	2,1	8	1,4	5	6,7	7,8	4,5	6,0	17,6	47,4
Total	Accounts . 1885 86 .	31,5	6,1	6,9	7 3	52,6	20,4	13,1	79,1	48,6	265,6
	Budget . 1886-87 .	75,2	6,9	10,2	6,8	42,9	24,6	22,8	77,4	37,2	304,0
	Revised . 1886-87 .	52,2	6,3	20,6	5,3	43,1	28,0	16,2	74,6	44,3	290,6
	Accounts . 1886-87 .	54,2	6,0	21,7	6,2	47,1	27,7	15,6	77,8	45,7	302,0

		Sterling.	Exchange.	Total.		
England	Accounts . 1885-86 .	31,4	9,9	41,3	Total, including England. Accounts . 1885-86 .	306,9
	Budget . 1886-87 .	28,5	9,5	38,0	Budget . 1886-87 .	342,0
	Revised . 1886-87 .	28,5	10,6	39,1	Revised . 1886-87 .	329,7
	Accounts . 1886-87 .	30,4	11,4	41,8	Accounts . 1886-87 .	343,8

123 The actuals under the first three heads agree closely with the Budget and the actuals of 1885-86. The Budget Estimate of Rewards *for destruction of wild animals* in Madras proved too high, but it was so framed because in the two previous years the scale of rewards was enhanced in certain districts, and, with the sanction of Government, the full amount was usually granted. The charge for *Special Commissions of Enquiry* has been unusually heavy in 1886-87, owing to the appointment of the Finance Committee and the Public Service Commission in India, to the deputation of the first Member of the Madras Board of Revenue on special duty to Madura, and to the appointment of the Forest Commission in Bombay. These expenses were not fully estimated except in Bombay. The discrepancy between Budget and Actuals under *Rents, Rates and Taxes* is attributable to changes of classification ordered after the Budget was framed. In Bengal a good deal which was found to belong to this head was taken in the Budget to *Other items*. The charges on account of *Upper Burma* could not be reckoned when the Budget was prepared. The head *Other items* has been largely affected by the expenditure attending the Jubilee celebration. In addition to this the India Estimate was out by 30,0, being charges of the nature of miscellaneous refunds and entered on audit under that heading. The Bengal Estimate was also out by 11,5 as explained above. The Punjab Budget took under this head the Provincial reserve of 10,0, from which exhausted grants are supplemented by Government from time to time, and the charges so covered are classified against the various accounts to which they severally appertain. The Bombay actuals for 1886-87 include a new charge of 2,5 on account of the Provincial contribution towards the maintenance of the telegraph line between Kolhapur and Rutnagiri and Pen and Alibag, 8 being the charge of the year and 1,7 arrears. The increase in the English expenditure is due to the discharge of East India Stock unclaimed since April 1874

Section F.—FAMINE RELIEF AND INSURANCE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
1,500,0	EXPENDITURE	1,361,3	311,9	309,0

124. It has been stated in previous reports that the amount usually provided for expenditure under this head is 1,500,0. In the year 1886-87, however, the estimate was limited to 1,361,3, the difference being due, as explained in para. 40 of the Financial Statement, to a deduction on account of "the interest payable during construction to the Company which has undertaken the construction of the Indian Midland Line." In the revised estimate the grant was still further reduced, the amount passed being 311,9 only, and this is closely approached in the actual expenditure. The difference between the Budget and Revised Estimates consists mainly in the provision for the reduction of debt (749,0) having been withdrawn in the latter, for the reasons stated in paras. 68 to 75 of the Financial Statement of 1887-88. These several changes are tabulated in the following statement:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
40,7	Famine Relief	1,0	6	1,0
589,0	Construction of Protective Railways . . .	500,0	200,0	200,0
186,8	Construction of Protective Irrigation Works . .	111,3	111,3	108,0
683,5	Reduction of Debt	749,0	*Nil.*	*Nil.*
1,500,0	TOTAL .	1,361,3	311,9	309,0

33.—Famine Relief.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	Central Provinces	...	...	5
12,4	Bengal	...	...	...
27,8	Madras	1,0	6	5
5	Bombay	...	...	...
40,7	TOTAL .	1,0	6	1,0

125. The amount spent in the Central Provinces represents expenditure from District Funds on relief works in the Chattisgarh Division not anticipated in the Budget. The Madras expenditure in 1885-86 was on account of the Hindupur Extension Railway Works, which were undertaken to afford employment for the destitute in the Bellary and Anantapur districts. The expenditure in 1886-87 represents a write-off on account of the irrecoverable balance of advances made during the great famine of 1876-78.

34.—Construction of Protective Railways.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
589,0	TOTAL . .	500,0	200,0	200,0

126. Charges against this head are debited in a lump sum by credit to the account 47—*State Railways—Construction*, under which head the outlay is in the first instance recorded. When dealing with the Revised Estimate of the Department for 1886-87, the Government of India decided that a sum of 200,0 should be charged to Revenue on account of Protective Railways, instead of 500,0 as provided in the Budget Estimate, and this sum was accordingly debited in the accounts of the year under review.

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*

35.—Construction of Protective Irrigation Works—*continued.*

1885-86. Accounts.		Outlay before 1886-87.	1886-87. Budget.	Revised.	Accounts.
	BENGAL—				
8,2	Orissa Coast Canal (grant-in-aid)	78,2	...	8,4	8,4
	N.-W. PROVINCES AND OUDH—				
52,8	Betwa Canal	369,7	20,3	10,9	12,0
	PUNJAB—				
12,0	Swat River Canal	315,2	16,2	11,2	9,9
	MADRAS—				
16,0	Buckingham Canal (grant-in-aid)	44,3	15,0	15,0	14,3
18,3	Rushikulya project	32,8	28,0	24,0	22,2
...	Survey, &c., for Canal Irrigation to Gopalpore	9,6	...	...	...
	BOMBAY—				
49,5	Nira Canal	322,8	20,8	32,2	32,9
1,9	Chankapur Tank	5,6	...	4	3
1,5	Maladevi Tank	3,4	...	...	...
25,6	Mhasvad Tank	186,5	10,0	8,5	7,3
1,0	Gokak Canal	39,3	1,0	7	7
186,8	TOTAL (*a*)	1,407,4	111,3	111,3	108,0

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	78,8
" Budget Estimate	...	3,3
" Revised Estimate	...	3,3

(*a*) Includes £285,400, outlay from funds not classed under this special head.

127. No outlay was incurred in England under this head.

128. The Expenditure is regulated by the grants available and the works which have been sanctioned as fit to be placed under this category. The ordinary allotment was formerly 250,0; but this was reduced in the Budget and Revised Estimates to 111,3, to provide for the interest on the Capital of the Indian Midland and Nagpore-Bengal Railways. This reduction of grant accounts for the actuals of 1886-87 being 78,8 below those of 1885-86.

129. During the year the grants for the Betwa, Swat river, and Gokak canals, the Rushikulya project and the Mhasvad tank were reduced, and increased outlay on the Nira canal and a grant-in-aid to the Orissa Coast canal were sanctioned; but the total of the Revised Estimate remained the same as the Budget.

130. The expenditure was 3,3 below the estimates, owing chiefly to scarcity of labour on the Swat river and Rushikulya projects.

36.—Reduction of Debt.

1885-86. Accounts.	1886-87. Budget.	Revised.	Accounts.
683,5	749,0	*Nil.*	*Nil.*

See paragraph 124.

Section G.—CONSTRUCTION OF RAILWAYS (CHARGED AGAINST REVENUE IN ADDITION TO THAT UNDER FAMINE INSURANCE).

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
632,1	EXPENDITURE	109,2	187,9	183,1

131. The following figures give the details of the amount spent, and explain the difference between the Actuals of 1885-86 and 1886-87, as well as the Budget of the last-named year:—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	IMPERIAL.			
	PUNJAB—			
500,0	Frontier Railways	...	...	...
	PROVINCIAL.			
	ASSAM—			
6,2	Jorhat State Railway	2,3	10,0	10,2
24,0	Cherra-Companyganj Railway	2,5	10,1	11,6
	BENGAL—			
2,2	Kaunia-Dhurla Railway	1,5	5	4
	NORTH-WESTERN PROVINCES AND OUDH—			
99,7	Lucknow-Sitapur-Sihramau Railway . . .	102,9	167,3	160,9
132,1	TOTAL PROVINCIAL .	109,2	187,9	183,1
632,1	TOTAL IMPERIAL AND PROVINCIAL .	109,2	187,9	183,1

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	...	449,0
„ Budget Estimate	73,9	...
„ Revised Estimate	...	4,8

132. In 1885-86 a sum of 500,0 was provided from revenue for expenditure on Frontier Railways, and that amount was charged in the accounts under this head, by deduction from the head *47.—State Railways—Construction.* During the year under review no allotment was provided out of revenue, the total outlay incurred on the Frontier lines being treated in the accounts as *Expenditure not charged to Revenue.* No comparison is possible between the expenditure during the two years on the other lines.

133. The excess over the Budget Estimate is due chiefly to the more extended prosecution of work on the Lucknow-Sitapur Railway in view to the early opening of the line.

Section H.—RAILWAYS.

134. The following is a general statement of the Revenue Accounts :—

	State Railways.	Guaranteed Railways.	Subsidized Companies.	Miscellaneous.	TOTAL.
1886-87.					
Gross Earnings . .	10,829,0	7,280,5	1,6	...	18,111,1
Working Expenses .	4,974,0	3,633,4	...	...	8,607,4
Surplus Profits . .	245,9	534,6	...	...	780,5
Interest . . .	3,675,6	3,721,9	...	...	7,397,5
Annuities . . .	2,308,6	...	...	...	2,308,6
Land and Supervision .	...	66,2	45,2	...	111,4
Miscellaneous Railway Expenditure . .	...	...	...	94,4	94,4
TOTAL EXPENDITURE. . .	11,204,1	7,956,1	45,2	94,4	19,299,8
Net Gain or Loss to the Government,					
1886-87 . .	—375,1	—675,6	—43,6	—94,4	—1,188,7
1885-86 . .	+394,9	—983,3	—44,0	—99,3	—731,7
1884-85 . .	+173,9	—1,043,3	—84,2	—97,6	—1,051,2
1883-84 . .	+647,5	—996,4	—85,5	+129,4	—305,0
1882-83 . .	+40,3	—1,053,9	—38,3	—254,0	—1,305,9

135. These figures shew that the *State Railways* did worse than last year by 770,0, and the *Guaranteed Railways* better by 307,7. These results are complicated by the transfer of the Sind, Punjab and Delhi line from the guaranteed to the State Railway head, as explained in the following paragraph, and the opening out of new lines, as in the Southern Maharatta and Burma systems. Allowing for these changes, the items which have contributed to the deficiency in State Railways are excess payments under interest and annuities in purchase of guaranteed Railways amounting to 589,3 and 353,7 respectively, and exchange 379,3. On the other hand, the gross earnings of State Railways amounted to 870,1 more than in 1885-86, the increase in working charges and surplus profits being 317,8. The other items do not call for special remark here.

Section H.—RAILWAYS EARNINGS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
13,684,1	RECEIPTS	13,975,0	14,266,9	14,477,8

136. The following sums are comprised in these receipts :—

1885-86 Accounts.		Budget	1886-87. Revised.	Accounts.
9,958,9	State Railways (gross)	10,841,5	10,714,4	10,829,1
3,725,1	Guaranteed Railways (net)	3,133,5	3,552,5	3,647,1
1	Subsidized Companies	...	...	1,6
13,684,1		13,975,0	14,266,9	14,477,8

137. The *State Railways* show an increase of 870,1 as compared with 1885-86, but in that year credit was taken under this head for only three months' earnings of the Sind, Punjab and Delhi Railway, as it was a guaranteed line up to December 1885, when it was included in the North-Western State Railway. Allowing for this special cause of difference, there was still a substantial improvement in 1886-87, as explained in the following paragraphs, caused by the addition of new lines, as in the Southern Mahratta and Burma systems, and by development of traffic on the older ones. The transfer of the Sind, Punjab and Delhi Railway to the State lines, as noted above, has diminished the revenue from the *Guaranteed* lines, which have returned 451,0 less than in 1885-86; but in them also there has been a good development of traffic in 1886-87, as shown in paragraph

Section H.—RAILWAYS EARNINGS—*continued.*

XXVI.—State Railways—Gross Earnings.

Accounts, 1885-86. Gross Earnings.	Working Expenses.	Net.	Capital, 31st March 1887.	State Railways.	Budget, 1886-87. Gross Earnings.	Working Expenses.	Net.	Revised, 1886-87. Gross Earnings.	Working Expenses.	Net.	Accounts, 1886-87. Gross Earnings.	Working Expenses.	Net.	Percentage of Charge on Earnings.	Percentage of Net Receipts on Capital Outlay.
				Imperial.											
4,703.6	1,713.3	2,990.3	32,745.0	East Indian . .	4,750.2	1,775.0	2,975.2	4,695.2	1,587.5	3,107.7	4,707.2	1,539.3	3,167.9	32·7	9·67
455.6	298.6	157.0	4,968.3	Eastern Bengal . .	550.0	283.5	266.5	537.5	317.5	220.0	537.1	326.7	210.4	60·8	4 23
1,665.0	870.2	794.8	11,696.4	Rajputana-Malwa .	1,650.0	902.5	747.5	1,682.5	848.5	834.0	1,688.3	836.5	851.8	49·5	7·28
1,808.2	845.7	962.5	28,568.8	North-Western . .	2,450.0	1,350.0	1,100.0	2,315.0	1,320.0	995.0	2,373.3	1,316.9	1,056.4	55·5	3·70
8,632.4	3,727.8	4,904.6	77,978.5	Total .	9,400.2	4,311.0	5,089.2	9,230.2	4,073.5	5,156.7	9,305.9	4,019.4	5,286.5		. .
				Other Railways—Imperial.											
64.8	51.6	13.2	725.4	Wardha Coal . .	70.0	53.0	17.0	73.5	60.0	13.5	74.7	59.6	15.1	79·8	2 08
39.4	19.4	20.0	920.8	Sindia . . .	39.5	20.6	18.9	39.1	19.3	19.8	39.2	19.5	19.7	49·8	2 14
...	...	...	474.6	Bilaspur-Etawah (Kutni-Umaria Section) .	6.0	4.5	1.5	3.5	3.0	5	3.3	2.6	7	78 8	0·15
2.3	9.3	*−7.0*	58.9	Umaria Colliery . .	25.0	21.5	3.5	6.0	12.0	*−6.0*	6.9	8.2	*−1.3*	118 84	*−2·21*
2.6	3.7	*−1.1*	131.1	Bhopal . . .	4.0	3.4	6	3.5	2.3	1.2	3.5	2.6	9	74 3	0 69
54.1	54.7	*−6*	897.8	Bengal Central . .	60.0	55.0	5.0	56.2	59.0	*−2.8*	34.6	43.4	*−8.8*	125·4	*−0·98*
...	...	...	2,269.9	Indian-Midland . .	...	...	...	9.4	6.4	3.0	9.2	8.1	1.1	88 0	0 04
90.8	68.7	22.1	1,094.2	Dhond-Manmad . .	22.5	...	22.5	23.3	.	23.3	23.4†	...	23.4	...	2·13
102.8	81.2	21.6	5,689.7	Southern Mahratta .	160.0	120.0	40.0	182.5	127.5	55.0	182.3	125.1	57.2	68·6	1 01
...	...	...	1,233.3	Bellary-Kistna . .	11.5	10.0	1.5	...	..	...	...	...	. .	...	...
..	...		571.1	Mysore . . .	.	...	...	...	..	...	37.4	20.0	17.4	53·5	3·05
356.8	288.6	68.2	14,066.8	Total other Railways . . .	398.5	288.0	110.5	397.0	289.5	107.5	414.5	289.1	125.4	...	...
8,989.2	4,016.4	4,972.8	92,045.3	Total Imperial .	9,798.7	4,599.0	5,199.7	9,627.2	4,363.0	5,264.2	9,720.4	4,308.5	5,411.9	...	...
				Provincial.											
147.4	94.7	52.7	1,210.3	Nagpur-Chhattisgarh .	150.0	104.0	46.0	128.5	81.5	47.0	131.8	80.4	51.4	61·0	4·25
233.6	174.8	58.8	2,868.8	Burma . . .	260.0	175.0	85.0	285.0	175.0	110.0	291.7	173.3	118.4	59·4	4 13
3.6	4.2	*−6*	63.7	Jorhat . . .	4.6	4.5	1	4.0	5.0	*−1.0*	3.9	5.4	*−1.5*	138 5	*−2·35*
...	...	.	64.2	Cherra-Companygunj .	4.0	4.0	...	5	2.4	*−1.0*	2	2.3	*−0.1*	1,150·0	*−3·27*
233.9	149.0	84.9	2,279.0	Northern Bengal .	230.0	136.5	93.5	260.0	142.0	118.0	262.4	141.2	121.2	53·8	5·32
128.0	91.6	36.4	1,554.1	Tirhoot . . .	137.5	90.0	47.5	155.0	100.0	55.0	159.9	98.6	61.3	61·7	3·94
51.8	27.2	24.6	424.1	Patna-Gya . . .	51.7	28.5	23.2	53.5	28.0	25.5	53.6	27.9	25.7	52 1	6·06
7.9	6.7	1.2	34.4	Nalhati . . .	7.7	6.5	1.2	8.2	6.5	1.7	8.7	6.7	2.0	77·0	5·81
12.7	18.5	*−5.8*	660.9	Dacca . . .	35.0	32.5	2.5	28.0	27.0	1.0	28.0	28.7	*−7*	102 5	*−0·11*
13.0	11.0	2.0	96.4	Kaunia-Dhurla . .	14.5	12.0	2.5	13.0	11.5	1.5	14.6	11.2	3.4	77·2	3·42
4.6	2.4	2.2	70.3	Dildarnagar-Ghazipur.	4.7	2.6	2.1	4.8	2.5	2.3	4.7	2.5	2.2	53 2	3·13
95.8	79.2	16.6	1,158.2	Rajputana-Malwa* .	...	...	...	67.5	36.5	31.0	69.4	37.5	31.9	62 0	4·26
				Cawnpore-Achnera .	103.5	73.5	30.0	60.3	43.3	17.0	60.7	43.1	17.6		
8.4	6.1	2.3	150.2	Bareilly-Pilibhit .	10.0	7.0	3.0	10.0	7.5	2.5	10.1	7.7	2.4	76 2	1·60
...	...	...	305.6	Lucknow-Sitapur-Sitamau . . .	...	...	...	1.8	1.3	5	1.7	1.2	5	70·6	0·16
29.0	24.2	4.8	560.8	Amritsar-Pathankot .	29.5	24.0	5.5	7.0†	...	7.0	7.3	*−2.2*	9.5	*−30·1*	1·68
969.7	688.6	280.1	11,501.0	Total Provincial .	1,042.7	700.6	342.1	1,087.1	670.0	417.1	1,108.7	665.5	443.2	...	..
				Share of Surplus Profits paid to the Company working the line—											
...	169.0	*−169.0*	...	East Indian Railway .	...	180.0	*−180.0*	...	182.5	*−182.5*	...	182.5	*−182.5*	...	...
...	27.0	*−27.0*	...	Rajputana-Malwa .	...	37.5	*−37.5*	...	62.5	*−62.5*	...	62.8	*−62.8*	...	...
...	1	*−1*	...	Southern Mahratta .	...	...	...	...	...	...	...	6	*−6*	...	...
	...	.	...	Exchange . . .	1	52.0	*−51.9*	1	...	1	...	...	...	...	...
9,958.9	4,902.1	5,056.8	103,546.3	GRAND TOTAL .	10,841.5	5,569.1	5,272.4	10,714.4	5,278.0	5,436.4	10,829.1	5,219.9	5,609.2	...	...

* N.-W. P. and Oudh Government share of Rajputana-Malwa Railway, Cawnpore-Achnera Section for six months.
† Net Receipts.

East Indian Railway.

Accounts. 1884-85.	1885-86.		1886-87. Budget.	Revised.	Accounts.
		Earnings—			
1,326,7	1,297,4	Coaching	1,324,0	1,400,0	1,403,8
2,885,3	3,292,2	Goods	3,338,3	3,210,1	3,209,4
98,4	114,0	Miscellaneous	87,9	85,1	94,0
4,310,4	4,703,6	Total .	4,750,2	4,695,2	4,707.2

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	3,6	...
„ Budget Estimate	...	43,0
„ Revised Estimate	12,0	...

Section H.—RAILWAYS EARNINGS—*continued.*

138. The increase of 3,6 compared with the Actuals of the previous year is not large considering the magnitude of the transactions, but the fluctuations leading up to this result are important and are detailed in the above table.

139. The falling-off of 43,0 compared with the Budget, was due chiefly to a fall in the quantity of railway materials, salt and wheat carried, against which there was an increase, to some extent, in the receipts realized from additional pilgrim traffic and exceptional activity in connection with native festivals.

140. The increase of 12,0 over the Revised is attributed principally to a reduction in outstanding earnings at the close of the year.

Eastern Bengal Railway.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts
	EARNINGS—			
194,9	Coaching	205,0	200,0	197,8
235,8	Goods	310,1	297,5	292,5
24,9	Miscellaneous	34,9	40,0	46,8
455,6	TOTAL	550,0	537,5	537,1

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	81,5	...
" Budget Estimate	...	12,9
" Revised Estimate	...	4

141. The earnings of the year 1885-86 were abnormally low, owing to the interruption of traffic caused by the floods of September 1885, and to the active competition of the River Steamer Companies.

142. The decrease in actuals of 1886-87, as compared with the Budget Estimate, is attributed principally to the failure of a bridge near Goalundo, resulting in the loss, for a time, of freight over 43 miles of the line.

143. The Actuals agree so nearly with the Revised Estimate as to call for no remark.

Rajputana-Malwa Railway.

Accounts. 1884-85.	1885-86.		1886-87. Budget.	Revised.	Accounts.
		EARNINGS—			
444,0	466,8	Coaching	465,0	516,5	517,8
930,7	1,175,2	Goods	1,164,5	1,148,6	1,151,0
24,9	23,0	Miscellaneous	20,5	17,4	19,5
1,399,6*	1,665,0		1,650,0	1,682,5	1,688,3

* Including Rewari-Ferozepore.

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	23,3	...
" Budget Estimate	38,3	...
" Revised Estimate	5,8	...

144. The increase of 23,3 over the actuals of 1885-86 is attributed to development of passenger traffic generally throughout the entire system, and to a recovery on account of rolling-stock.

145. The increase of 38,3, compared with the Budget Estimate, was due to the general improvement in passenger traffic during the year.

146. The increase over the Revised Estimate is unimportant.

North-Western Railway.

1885-86. Accounts. Under State Railways.	Under Guaranteed Railways.	TOTAL.		1886-87. Budget.	Revised.	Actuals.
			EARNINGS—			
508,0	345,0	853,0	Coaching	730,0	831,8	828,4
1,271,9	663,4	1,935,3	Goods	1,675,5	1,430,0	1,460,3
28,3	45,8	74,1	Miscellaneous	44,5	53,2	84,6
1,808,2	1,054,2	2,862,4	TOTAL	2,450,0	2,315,0	2,373,3

RESULTS.

	Actuals. More.	Less.
Actuals with Actuals of previous year	...	489,1
" Budget Estimate	...	76,7
" Revised Estimate	58,3	...

Section H.—RAILWAYS EARNINGS—*continued.*

147. The actuals of 1885-86 in the above table include the earnings of the Sind, Punjab and Delhi Railway for the nine months ended December 1885, amounting to 1,054,2. These earnings were credited under XXVII, Guaranteed Companies in 1885-86,—*vide* statement printed on the following page,—and have been included here in order that a fair comparison may be made of the revenue transactions of the combined undertaking for the two periods.

148. Compared with the actuals of the previous year, there is a decrease of 489,1, which is attributed to unusual traffic in 1885-86 in connection with the military preparations on the frontier and in the carriage of materials for the frontier railways, and in a great measure to the almost entire failure during 1886-87 of the usual grain export traffic from the Punjab *viâ* Karachi.

149. The falling off of 76,7 compared with the Budget Estimate is ascribed to high prices prevailing in the Punjab for wheat and seeds, especially in the latter part of the year, which restricted exports *viâ* Karachi. The decrease from this source was counterbalanced to some extent by an unexpected development of third class passenger traffic.

150. The increase of 58,3 compared with the Revised Estimate is attributed chiefly to a slight improvement in the goods traffic in the last few weeks of the year, and to a large and unexpected reduction in the balance of outstanding earnings.

Other State Railways—Imperial.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	57,7	...
„ Budget Estimate	16,0	...
„ Revised Estimate	17,5	...

151. There is an increase of 57,7 compared with the actuals of 1885-86, due chiefly to the following railways:—

	More.	Less.
Southern Mahratta		+79,5
Mysore		+37,4
Indian Midland		+ 9,2
Dhond and Manmad		—67,4

152. The increased receipts realized on the Southern Mahratta Railway arise from the increased open mileage in 1886-87. The transactions of the Mysore Railway were not included in the books of the Public Works Department prior to 1886-87, and the Indian Midland Railway was opened for traffic on the 1st April 1886. The decrease on the Dhond and Manmad Railway is simply due to the *net* earnings being exhibited in the table for 1886-87, whilst gross earnings were shown in the previous year.

153. The increase of 16,0 compared with the Budget Estimate is attributed principally to the following fluctuations:—

	More.	Less.
Mysore		+37,4
Umaria Colliery		—18,1
Bellary-Kistna		—11,5
Indian Midland		+ 9,2

154. No provision was made in the forecasts of the Department for transactions in connection with the Mysore Railway. It was decided very recently to include these in the books of the Public Works Department. The receipts from the Umaria Colliery fell short of expectations, owing to delay in opening the railway to the coal-fields. The Bellary-Kistna Railway was not opened for traffic in 1886-87 as anticipated, whilst no provision was made in the Budget Estimate for the short length of the Indian Midland Railway opened during the year from Cawnpore to Chowra.

155. The increase in the receipts of 17,5 compared with the Revised Estimate is attributed principally to the receipts of the Mysore Railway having been included in the Public Works accounts under recent orders. This was counterbalanced to some extent by short credits on the Bengal Central Railway.

Section H.—RAILWAYS EARNINGS—*continued.*

Other State Railways—Provincial.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	138,9	...
„ Budget Estimate	65,9	...
„ Revised Estimate	21,5	...

156. The increase of 138,9 over the Actual receipts of 1885-86 is owing to improved traffic on various railways. The Burma Railway shews a considerable advance,—the result of the greater length of Railway open, and the more settled state of the country during the second half of the year under review. On the Northern Bengal Railway there was a considerable development in jute and grain traffic and an increase in the number of third class passengers. The Tirhoot line contributed a considerable increase, resulting from increased open mileage, interchange of traffic with the Bengal and North-Western Railway and enhanced rates for ferrying passengers. The Cawnpore-Achnera Railway Provincial receipts shewed a large increase, being the result chiefly of the adjustment of all outstandings in the accounts of the year on transfer of the line to the Bombay-Baroda Railway Company.

157. The increase of 65,7 over the Budget, is attributed chiefly to the following fluctuations :—

Burma	+31,7
Northern Bengal	+32,4
Tirhoot	+22,4
Cawnpore-Achnera	+26,6
Nagpur-Chhattisgarh	—18,2
Amritsar-Pathankot	—22,2
Dacca	— 7,0

158. The main cause of the increased traffic on the Burma, Northern Bengal, Tirhoot and Cawnpore-Achnera Railways has been explained in the preceding para. The decrease on the Nagpur-Chhattisgarh Railway is attributed to a fall in grain traffic for export, whilst that on the Dacca Railway is attributed to the goods traffic not having developed to the extent anticipated. The amount entered against the Amritsar-Pathankot Railway represents the *net receipts* of the line, which consists of a percentage on the capital cost of the line, credited by the North-Western Railway, which works the undertaking. The *gross* receipts and expenses now form a portion of the transactions of the North-Western Railway.

159 The chief cause of the increase of 21,5 over the Revised Estimate is explained as follows :—

160. On the Tirhoot Railway there was an increase in coaching traffic, owing to a rush of passengers on the occasion of a religious festival during the month of February, an extension of the open line to Nirmali, and through traffic with the adjoining Railway added to this traffic. On the Nagpur-Chhattisgarh Railway, there was an unforeseen revival of traffic in the last two months of the year, which contributed to the increased receipts. The improvement over estimate of the Burma Railway is due to movement of troops ordered to India from Upper Burma, and heavy consignments of paddy to Rangoon, not anticipated. On the Northern Bengal Railway the traffic at the close of the year was better than was expected.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1885-86.			Guaranteed Interest, 1886-87.	Guaranteed Railways.	Budget, 1886-87.			Revised, 1886-87.			Accounts, 1886-87.			Percentage of Maintenance.
Gross Earnings.	Working Expenses.	Net.			Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	Gross Earnings.	Working Expenses.	Net.	
1,318,2	543,5	774,7	566,2	Bombay, Baroda, and Central India	1,305,0	580,0	725,0	1,310,0	560,0	750,0	1,343,6	563,0	780,6	41·9
3,654,2	1,850,1	1,804,1	1,623,4	Great Indian Peninsula	3,670,0	1,850,0	1,770,0	3,910,0	1,870,0	2,040,0	3,971,6	1,857,3	2,114,3	46·8
761,0	439,4	321,6	718,8	Madras	750,0	490,0	260,0	795,0	480,0	315,0	794,3	504,6	289,7	63·5
571,5	367,0	204,5	526,7	Oudh and Rohilkhund	615,0	382,5	232,5	665,0	370,0	295,0	658,8	362,3	296,5	55·0
1,054,2	587,1	467,1	...	Sind, Punjab and Delhi	..	...	..	...	.	...	.	...	...	..
450,4	297,3	153,1	286,7	South Indian	450,0	304,0	146,0	502,5	350,0	152,5	512,2	346,2	166,0	67 6
7,809,5	4,084,4	3,725,1	3,721,8	Total	6,740,0	3,606,5	3,133,5	7,182,5	3,630,0	3,552,5	7,280,5	3,633,4	3,647,1	49·9

Section H.—RAILWAYS EARNINGS—*continued.*

RESULTS.

	Actuals. More.	Actuals. Less.
Gross Earnings—		
Actuals with Actuals of previous year	...	529,0
„ Budget Estimate	540,5	...
„ Revised Estimate	98,0	...
Working Expenses—		
Actuals with Actuals of previous year	...	451,0
„ Budget Estimate	26,9	...
„ Revised Estimate	3,4	...

Gross Earnings.

161. The Sind, Punjab and Delhi Railway was purchased by Government with effect from 1st January 1886. The earnings of the line prior to that date are included under XXVI. The traffic on the other lines during 1886-87 was good, especially on the Great Indian Peninsula Railway, where an unexpected development took place under goods traffic. This explains the increased receipts compared with the Budget and Revised Estimates.

Working Expenses.

162. The decrease compared with the Actuals of the previous year is owing principally to the transfer of the Sind, Punjab and Delhi Railway to Government. Increased working expenses, due to extra traffic carried, accounts chiefly for the excess over the Budget Estimate, as also some abnormal charges incurred on the Madras Railway in connection with abandoned works on the Calicut Extension, and the value of new engines placed on the line. The excess over the Revised Estimate is small.

163. The Gross Receipts, Expenses and Net Earnings of these lines for the past six years are given in the following statement:—

Guaranteed Companies.	Receipts.						Expenses.						Net Receipts					
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Bombay, Baroda, and Central India . .	976,5	1,075,4	1,211,7	1,221,6	1,318,2	1,343,6	419,1	553,8	497,6	550,4	543,5	563,0	557,4	521,6	714,1	671,2	774,7	780,6
Eastern Bengal Railway	584,9	642,3	498,9	82,3	.	...	237,3	266,4	262,3	85,2	...	...	347,6	375,9	226,6	−2,9	...	...
Great Indian Peninsula Railway . . .	3,483,3	3,508,9	3,342,9	3,514,4	3,654,2	3,971,6	1,638,8	1,737,1	1,751,4	1,779,7	1,850,1	1,857,3	1,844,5	1,771,8	1,591,5	1,734,7	1,804,1	2,114,3
Madras Railway . .	641,3	682,6	691,0	717,0	761,0	794,3	426,3	433,3	404,6	424,1	439,4	504,6	215,0	249,3	286,4	292,9	321,6	289,7
Oudh and Rohilkhund Railway . . .	531,4	479,4	578,9	517,6	571,5	658,8	325,9	324,2	303,2	307,8	367,0	362,3	205,5	155,2	275,7	209,8	204,5	296,5
Sind, Punjab and Delhi Railway . . .	1,009,7	1,048,6	1,122,3	1,130,0	1,054,2	.	691,8	676,4	675,9	699,7	587,1		317,9	372,2	446,4	430,3	467,1	
South Indian Railway	376,0	376,3	400,3	423,8	450,4	512,2	248,4	240,2	252,8	281,5	297,3	346,2	127,6	136,1	147,5	142,3	153,1	166,0

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

1885-86. Accounts.	1886-87. Budget.	1886-87. Revised.	1886-87. Accounts.
1	...	...	1,6

164. The receipts in the accounts of 1886-87 represent the difference between the net Revenue from, and the interest on the capital expended on, the Mysore Railway to be recovered from the Mysore State, and taken in reduction of advances of interest paid to the South Mahratta Railway Company, by whom the Mysore State Railway is worked. No provision was made in the estimates, as the incorporation of the transactions of this Railway in the Imperial account has only recently been ordered by the Secretary of State.

Section H.—RAILWAYS EXPENSES.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
14,415,8	EXPENDITURE . .	15,696,7	15,700,6	15,666,4

165. These figures comprise the expenditure under the following heads :—

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts
4,902,1	State Railways—Working Expenses	5,569,1	5,278,0	5,219,9
2,663,3	Interest on Debt . .	3,099,6	3,189,2	3,202,4
1,740,8	Annuities . . .	2,301,1	2,300,8	2,308,6
257,8	Interest on Capital Deposits	412,4	471,7	473,2
476,7	Guaranteed Companies—Surplus Profit, &c.	497,5	607,0	600,8
4,231,7	Interest	3,590,9	3,709,7	3,721,9
44,1	Subsidized Companies, Land, &c. .	69,5	48,0	45,2
...	Advances of Interest .	36,6	...	...
99,3	Miscellaneous Railway Expenditure	120,0	96,2	94,4
14,415,8		15,696,7	15,700,6	15,666,4

166. Here there is a large excess over 1885-86, and nearly the whole of it is in *State Railways*. This is due to the purchase by Government of the Sind, Punjab and Delhi line in the last quarter of 1885-86, counterbalanced to some extent by reductions flowing out of the amalgamation of the Punjab Railways. The increase is spread over all the heads, and has been aggravated, in the case of interest and annuities, by the lower rate of exchange which prevailed in 1886-87 as compared with the previous year. The actuals of 1886-87 are less than the budget, owing to smaller renewals of permanent way on several railways, to more economical working, and to a provision of about 100,0 for Income Tax, which, under a later ruling, proved to be unnecessary. The conversion of the Sind, Punjab and Delhi line into a State undertaking has affected the expenditure on *Guaranteed Railways* as compared with 1885-86.

38.—State Railways—Working Expenses.

1885-86. Accounts.		Budget.	1886 87. Revised.	Accounts.
4,902,1	EXPENDITURE	5,569,1	5,278,0	5,219,9

167. The particulars of these charges, according to Railways, are given in page 74. The following remarks explain the discrepancies between Actuals and Estimates :—

East Indian Railway.

1884-85. Accounts.	1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
		WORKING EXPENSES—			
560,5	589,1	Maintenance	578,0	540,0	464,5
441,9	430,4	Locomotive	448,6	420,0	421,3
160,9	162,2	Carriage and Wagon	150,6	133,0	126,0
280,4	293,1	Traffic	298,8	290,0	295,1
194,2	238,5	General, Miscellaneous and Suspense .	299,0	204,5	232,4
1,637,9	1,713,3	TOTAL WORKING EXPENSES .	1,775,0	1,587,5	1,539,3
191,3	169,0	⅛ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings . . .	180,0	182,5	182,4
1,829,2	1,882,3	TOTAL E. I. RAILWAY .	1,955,0	1,770,0	1,721,7

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	160,6
" Budget Estimate	...	233,3
" Revised Estimate	...	48,3

Section H.—RAILWAYS EXPENSES—*continued.*

168. Compared with 1885-86, the expenditure during the year under review shows a decrease of 160,6, chiefly under the heads *Maintenance* and *Carriage and Wagon*. Under the former head the decrease is due to less renewals of permanent way, and to a special credit of 71,9 for stores issued to the Engineering Department, but not used and returned into stock. The decrease under *Carriage and Wagon* is chiefly due to less extensive renewals of Rolling Stock. The lapse of 233,3 on the Budget may be generally ascribed to the same causes, in addition to which there was no debit against a provision of 81,0 on account of Income Tax, in accordance with a late ruling. The lapse of 48,3 on the Revised Estimate is due chiefly to less renewals in the Engineering Department than anticipated and to the return to stock of a larger quantity of unused material than was anticipated.

Eastern Bengal Railway.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
77,5	Maintenance	78,0	90,0	96,9
59,7	Locomotive	63,0	74,0	74,9
26,5	Carriage and Wagon	25,5	31,5	26,5
64,7	Traffic	65,7	68,0	67,7
56,1	General, Miscellaneous and Suspense	51,3	54,0	60,8
14,1	Loss by Exchange	...	...	...
298,6	TOTAL EASTERN BENGAL RAILWAY	283,5	317,5	326,8

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	28,2	...
" Budget Estimate	43,3	...
" Revised Estimate	9,3	...

169. The increase over the accounts of 1885-86 is owing principally to abnormal charges during the year under review, for re-laying a portion of the line with steel rails and for the removal of the Goalundo Station. Heavy locomotive repairs were also executed during the year. The excess over the Budget of 43,3 is due chiefly to heavy renewals of *Way and Works*, to relaying a portion of the line with steel rails, and to replacement of axles. The excess of 9,3 over the Revised is attributed in a measure to the heavy outlay on the removal of the Goalundo Station buildings, and to increased cost of stationery and forms, as also to enhanced charges by the Telegraph Department, in connection with the maintenance and supervision of the Railway telegraphs.

Rajputana-Malwa Railway.

1884-85. Accounts.	1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
		WORKING EXPENSES—			
176,1	192,3	Maintenance	192,0	183,3	183,4
337,6	377,0	Locomotive	381,0	353,5	347,9
59,0	56,7	Carriage and Wagon	58,5	63,8	65,5
117,0	125,0	Traffic	130,0	140,2	144,1
102,1	119,2	General, Miscellaneous and Suspense	141,0	107,7	95,6
791,8	870,2	TOTAL WORKING EXPENSES	902,5	848,5	836,5
...	27,0	Share of Surplus Profits paid to the B. B. and C. I. Railway Company	37,5	62,5	62,8
*791,8	897,2	TOTAL RAJPUTANA-MALWA RAILWAY	940,0	911,0	899,3

* Including Rewari-Ferozepore.

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	2,1	...
" Budget Estimate	...	40,7
" Revised Estimate	...	11,7

Section H.—RAILWAYS EXPENSES—*continued.*

170. As regards working expenses, the decrease of 33,7 compared with the actuals of 1885-86 is owing to economical working during the year under review in the Locomotive Department. The increase against surplus profits is due to larger net receipts realized, on which surplus profits are declared.

171. The lapse of 66,0 on the Budget Estimate of working expenses is due chiefly to a provision in the Budget of 20,0 for *Income Tax*, which, under a late ruling, proved to be unnecessary to economy in the Locomotive Department, and to a decrease in renewals under *Maintenance of Way, Works and Stations.* The excess against surplus profits occurred for the reason explained in the preceding clause.

172. The lapse on the Revised Estimate is attributed to larger liabilities having remained unpaid at the close of the year than anticipated.

North-Western Railway.

1885-86. Accounts. Under State Railways.	Under Guaranteed Railways.	Total.		1886-87. Budget.	Revised.	Accounts.
			WORKING EXPENSES—			
190,1	131,3	321,4	Maintenance	340,0	344,5	343,4
333,2	188,8	522,0	Locomotive	500,0	460,0	464,6
75,1	90,3	165,4	Carriage and Wagon . . .	145,0	160,0	153,6
127,9	81,0	208,9	Traffic	200,0	205,0	208,1
119,4	95,7	215,1	General, Miscellaneous and Suspense	165,0	150,5	147,2
845,7	587,1	1,432,8	TOTAL NORTH-WESTERN RAILWAY	1,350,0	1,320,0	1,316,9

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	115,9
„ Budget Estimate	...	33,1
„ Revised Estimate	...	3,1

173. The actuals of 1885-86 include the working expenses, amounting to 587,1, of the Sind, Punjab and Delhi Railway for the nine months ended December 1885, for the reasons explained in connection with the earnings of the North-Western Railway for 1886-87.

174. The decrease compared with the actuals of 1885-86 is attributed to the smaller traffic worked, to decreased expenses consequent on the amalgamation of the several railways now forming the North-Western Railway, and to a special charge of 41,0 in 1885-86 on account of bonus granted to the staff of the Sind, Punjab and Delhi Railway Company.

175. The lapse of 33,1 on the Budget Estimate results from the smaller traffic worked.

176. Compared with the Revised Estimate the actuals show a lapse of 3,1, which is attributed to fluctuations in the suspense balances.

Other State Railways—Imperial.

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	5	...
„ Budget Estimate	1,1	...
„ Revised Estimate	...	...

177. The increase compared with the actuals of 1885-86 is 5 only, and requires no explanation, but some of the fluctuations are large, and are detailed by railways below :—

	More+ Less—
Dhond and Manmad	− 68,7
Southern Mahratta	+ 43,9
Mysore	+ 20,0

178. The decrease on the Dhond and Manmad Railway is due to the working expenses having been deducted from the gross receipts and the latter shown net in 1886-87. The increased expenditure on the Southern Mahratta Railway is attributed to the greater length of railway open for traffic during the year under review, whilst the Mysore Railway

transactions have been brought on to the books of the Government of India for the first time in 1886-87, owing to the transfer of the line from the Mysore State to the Southern Mahratta Railway Company.

179. Compared with the Budget Estimate, there is an excess of 1,1, which is small. The principal fluctuations are as below :—

	Decrease— Increase+
Southern Mahratta	+5,1
Mysore	+20,0
Umaria Colliery	—13,3
Bellary-Kistna	—10,0

180. The increased expenses of the Southern Mahratta Railway follow generally the extra traffic hauled. The transactions of the Mysore line were brought on to the Public Works Department books for the first time in 1886-87, whilst the lapse on the Umaria Colliery is owing to the delay in opening the railway to Umaria, in consequence of which less work was done in raising coal than was expected. No portion of the Bellary-Kistna Railway was opened for traffic in 1886-87; hence the lapse of 10,0.

181. The actuals agree with the Revised Estimate.

Other State Railways—Provincial.

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	...	24,1
" Budget Estimate	...	35,1
" Revised Estimate	...	4,5

182. The decrease of 24,1, compared with the Actual *Working Expenses* of 1885-86, is attributed chiefly to the following fluctuations: The falling off of 14,3 on the Nagpur-Chhattisgarh Railway follows generally the decrease in receipts; but an important cause of the reduction is the transfer to Capital in 1886-87 of heavy charges for ballast, which had previously stood at the debit of *Maintenance of Way, Works and Stations.* The cause of the decrease of 26,4 on the Amritsar-Pathankot State Railway is owing to net receipts only, being now credited to the Punjab Government by the North-Western Railway, as explained in page 11, receipts. As a set-off against these reductions, there was an increase of 10,2 on the Dacca Railway owing to the extra cost of working the longer open mileage, and on the Tirhoot line there was an increase of 7,0 owing to renewals, and providing new works necessitated by the heavy floods during the year. The opening of the extension to Nirmali and the supply of stationery and forms, also entailed additional expense against Revenue.

183. The lapse of 35,1 on the Budget is explained as follows: The transfer of certain ballast charges from Revenue to Capital, and less outlay in working the smaller traffic brought to the line, accounts for a lapse of 23,6 on the Nagpur-Chhattisgarh Railway. The Amritsar-Pathankot line shows a decrease of 26,2, the reason for which has been explained above. On the Tirhoot Railway there was an increase of 8,6, due to outlay on flood works and opening of a portion of the Assam-Behar undertaking. On the Northern Bengal Railway there was a large excess over the Budget provision for *Maintenance of Way, &c.,* which accounts for the increased outlay against this line.

184. The lapse on the Revised Estimate was 4,5 only.

38.—State Railways.

Interest on Debt.

1885-86. Accounts.		1886-87. Budget.	1886-87. Revised.	1886-87. Accounts.
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
217,2	East Indian Railway	2,408,7	2,412,6	223,5
61,8	Eastern Bengal Railway			84,4
1,902,5	Other State Railways			2,115,1
2,181,5	Carried over	2,408,7	2,412,6	2,423,0

Section H.—RAILWAYS EXPENSES—*continued.*

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts
2,181,5	Brought forward .	2,408,7	2,412,6	2,423,0
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
3	Rupee	4	4	4
198,4	Sterling	196,6	196,6	196,7
64,6	East Indian Railway Debenture Stock . . .	64,6	64,6	64,6
68,8	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	87,4	87,2	87,1
34,4	Eastern Bengal Railway Debenture and Debenture Stock	43,4	43,4	43,4
...	3½ per cent. Sind-Punjab and Delhi Railway Redemption Stock	125,9	174,2	174,3
2,548,0	TOTAL .	2,927,0	2,979,0	2,989,5
115,3	Exchange	172,6	210,2	212,9
2,663,3	TOTAL INTEREST ON DEBT .	3,099,6	3,189,2	3,202,4

RESULTS.

	Actuals. More.	Actuals. Less.
INTEREST ON CAPITAL—		
Actuals with Actuals of previous year	441,5	...
„ Budget Estimate	62,5	...
„ Revised Estimate	10,5	...
EXCHANGE—		
Actuals with Actuals of previous year	97,6	...
„ Budget Estimate	40,3	...
„ Revised Estimate	2,7	...

Interest on Capital.

185. As explained in former reports, the interest charge for State Railways depends upon the progress of construction during the year, and differs from the estimate and the actuals of other years according as the actual outlay differs from the estimated expenditure and the actuals booked in previous years, respectively.

186. The following statement shews how the interest charged in the accounts of 1886-87 has been calculated :—

	E. I. Ry.	E. B. Ry.	Other State Railways.	TOTAL.
CAPITAL EXPENDITURE.				
Capital Expenditure at end of 1885-86 .	1,936,1	1,513,6	50,163,1	53,612,8
Capital Expenditure during 1886-87 . .	158,9	175,6	5,171,7	5,506,2
Capital Account at end of 1886-87 . .	2,095,0	1,689,2	55,334,8	59,119,0
Debenture and debenture stocks discharged	2,950,0	202,6		
Three-fourths of amount of debentures discharged during 1886-87 . . .	...	307,3	...	3,459,9
INTEREST.				
Interest on Capital Account at beginning of the year	87,1	60,6	2,006,5	2,154,2
Interest on debentures, &c., discharged .	132,8	20,4	...	153,2
Half interest on Capital spent during the year	3,6	3,5	103,5	110,6
TOTAL .	223,5	84,5	2,110,0	2,418,0
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest . . .	...	...	5,0	5,0
TOTAL INTEREST CHARGED .	223,5	84,5	2,115,0	2,423,0

Exchange.

187. The increase compared with the actuals of the previous year and the budget estimate is owing principally to increased payments in England on account of interest on debt created in redemption of a portion of the Sind, Punjab and Delhi Railway stock, and to a further fall in Exchange. The excess over the revised estimate is 2,7 only.

Section H.—RAILWAYS EXPENSES—*continued.*

Annuities in Purchase of Guaranteed Railways (including Sinking Fund).

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	ENGLAND—			
	E. I. Railway—			
262,0	4 per cent. on deferred annuity		262,0	262,0
876,7	Annuity of 1,179,0; unredeemed portion		897,6	849,4
41,8	Investment made in respect of the unredeemed portion		...	46,9
1,3	Contribution to management		...	1,3
	E. B. RAILWAY—			
142,1	Annuity not deferred	1,725,8	120,5	117,0
1	Sinking Funds		...	3,4
...	Contribution to management		...	1
	SIND, PUNJAB AND DELHI RAILWAY—			
...	Annuities		397,6	371,4
...	Contribution to management		...	3
...	Sinking Funds		...	25,9
1,324,0	TOTAL ENGLAND	1,725,8	1,677,7	1,677,7
416,8	Exchange	575,3	623,1	630,9
1,740,8	GRAND TOTAL	2,301,1	2,300,8	2,308,6

RESULTS.

	Actuals. More.	Actuals. Less.
ANNUITIES AND SINKING FUND—		
Actuals with Actuals of previous year	353,7	...
" Budget Estimate	...	48,1
" Revised Estimate	...	...
EXCHANGE—		
Actuals with Actuals of previous year	214,1	...
" Budget Estimate	55,6	...
" Revised Estimate	7,8	...

Annuities and Sinking Fund.

188. The increase over the Actuals of 1885-86 is owing mainly to the payments now rendered necessary on account of the Sind, Punjab and Delhi Railway having been purchased by the State. The accounts of 1886-87 show a decrease 48,1 compared with the Budget Estimate, but when the Budget was framed, the arrangements for the exchange of portions of the Sind, Punjab and Delhi Railway annuity for India 3½ per cent. stock were not completed. The actuals are in exact accord with the Revised Estimate.

Exchange.

189. The increased charges for exchange are owing principally to annuity payments in connection with the purchase of the Sind, Punjab and Delhi Railway, and to a further fall in exchange.

38.—State Railways:—Interest on Capital Deposited by Companies.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
3	Southern Mahratta Railway	4	4	3
	ENGLAND—			
148,8	Southern Mahratta Railway	205,0	201,9	201,9
22,3	Indian Midland Railway	104,0	110,4	110,3
24,8	Bengal Central Railway	...	31,4	31,5
196,2		309,4	344,1	344,0
61,6	Exchange	103,0	127,6	129,2
257,8	TOTAL	412,4	471,7	473,2

Section H.—RAILWAYS EXPENSES—*continued.*

RESULTS.

	Actuals More.	Actuals Less.
Interest—		
Actuals with Actuals of previous year	147,8	...
" Budget Estimate	34,6	...
" Revised Estimate	...	1
Exchange—		
Actuals with Actuals of previous year	67,6	...
" Budget Estimate	26,2	...
" Revised Estimate	1,6	...

Interest.

190. The increase over the actuals of the previous year is owing principally to more capital deposited with the Secretary of State, on which interest has accrued to the Companies concerned. The excess over the Budget Estimate is due chiefly to the payment to the Bengal Central Railway having been provided for under the head *40.—Subsidized Companies.*

Exchange.

191. The increased charges for Exchange, compared with the actuals of the previous year and with the Budget Estimate, are due principally to the larger payments of interest on increased deposits of Capital, as well as to a further fall in the rate of Exchange.

The excess over the Revised Estimate is small.

39.—Guaranteed Companies:—Surplus Profits, Land and Supervision.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	Moiety of Surplus Profits—			
115,8	Bombay, Baroda and Central India	135,0	177,5	177,5
281,3	Great Indian Peninsula	282,5	345,0	344,5
...	Sind, Punjab and Delhi	...	12,6	12,6
397,1	Total	417,5	535,1	534,6
	Land and Supervision—			
13,6	India	16,0	14,9	14,8
1	Central Provinces	5	1	...
1,7	Bengal	13,0	12,5	12,5
20,6	North-Western Provinces and Oudh	12,8	16,5	15,4
8,6	Punjab	7,0	...	1
24,9	Madras	20,9	25,0	22,5
10,1	Bombay	34,0	31,7	29,9
...	Reserve	5,9	2	...
		110,1	100,9	95,2
...	*Deduct*—Amount recoverable from Companies on account of Government supervision	30,1	29,0	29,0
79,6	Total Land, &c.	80,0	71,9	66,2
476,7	GRAND TOTAL	497,5	607,0	600,8

RESULTS.

	Actuals. More.	Actuals. Less.
Surplus Profits—		
Actuals with Actuals of previous year	137,5	...
" Budget Estimate	117,1	...
" Revised Estimate	...	5
Land and Supervision—		
Actuals with Actuals of previous year	...	13,4
" Budget Estimate	...	13,8
" Revised Estimate	...	5,7

Section H.—RAILWAYS EXPENSES—*continued.*

Surplus Profits.

192. As regards the difference between the accounts of 1885-86 and 1866-87 it may be mentioned that in the former year no payment was made to the Sind, Punjab and Delhi Railway. The increase over the Budget Estimate of the year occurs under the Bombay, Baroda and Central India, and Great Indian Peninsula Railways, and is due to increased earnings during the second-half of 1885 and the first-half of 1886. The decrease of 5, as compared with the Revised Estimate, is small and calls for no remark.

Land and Supervision.

193. In the accounts of 1885-86, the amount recovered from companies on account of Government supervision was deducted from the charges of each administration concerned, but in 1886-87, the charges are entered gross and the recoveries deducted as a distinct item. This change in procedure explains the differences in the details of actuals during the two years. The recoveries from Companies were larger in 1886-87 than in the previous year, which chiefly accounts for the decrease in the total expenditure. There have been small savings on the Budget provision in all provinces except Madras. The only saving of any importance appears in Bombay, which is due to delay in settling claims for compensation for land. In Madras there was an excess over Budget as it was found necessary to acquire additional land during the year.

194. The differences between actuals and the Revised estimate scarcely call for notice.

39.—Guaranteed Companies—Interest.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts
	GUARANTEED RAILWAYS—INTEREST—			
49,8	India	3,4	11,0	10,7
3,180,7	England	2,690,6	2,697,0	2,697,0
3,230,5		2,694,0	2,708,0	2,707,7
1,001,2	Exchange	896,9	1.001,7	1,014,2
4,231,7	TOTAL	3,590,9	3,709,7	3,721,9

RESULTS.

	Actuals. More	Actuals. Less.
INTEREST—		
Actuals with Actuals of previous year	...	522,8
" Budget Estimate	13,7	...
" Revised Estimate	...	3
EXCHANGE—		
Actuals with Actuals of previous year	13,0	...
" Budget Estimate	117,3	...
" Revised Estimate	12,5	...

195. The large decrease in 1886-87, as compared with 1885-86, is due to the cessation of payments to the Sind, Punjab and Delhi Railway Company.

196. The excess of 13,7 over the Budget Estimate is due to no provision having been made for the interest on overdrawn capital in India, although the *per contrâ* credit was taken under interest.

197. The small decrease on the Revised Estimate needs no explanation.

Exchange.

198. The provision for Exchange has been largely exceeded in all these cases in consequence of a fall in the rate.

40.—Subsidized Companies—Land, &c.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	IMPERIAL—			
10,1	Bengal Central Railway—(Land)	1,7	5	...
17,2	Bengal and N.-W. Railway—(Land)	46,5	32,3	30,6
	Reserve	1,8	3	...
27,3	TOTAL IMPERIAL	50,0	33,1	30,6
27.3	Carried over	50,0	33,1	30,6

Section H.—RAILWAYS EXPENSES—*continued.*

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
27,3	Brought forward	50,0	33,1	30,6
	PROVINCIAL—			
2,6	Tarkessur Railway—(Land)	...	4	1
2	Rohilkhund-Kumaon Railway—(Land)	...	...	...
4,0	Do. do. (Subsidy)	4,0	4,0	4,0
10,0	Assam Trading Railway—(Subsidy)	10,5	10,5	10,5
...	Nilgiri Railway—(Land)	5,0	...	...
16,8	TOTAL PROVINCIAL	19,5	14,9	14,6
44,1	GRAND TOTAL	69,5	48,0	45,2

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	1,1	...
„ Budget Estimate	...	24,3
„ Revised Estimate	...	2,8

199. The only difference calling for special notice is the lapse on the Budget Estimate of 24,3. This is owing chiefly to the estimated payments for land on the Bengal and North-Western Railway having been cast too high, and to a provision for land in connection with the proposed Nilgiri Railway not having been utilised.

40.—Subsidized Companies.

Advances of Interest.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	ENGLAND—			
...	Bengal Central Railway	27,5	...	...
...	Rohilkhund-Kumaon Railway	...	...	...
		27,5	...	...
...	Exchange	9,1	...	...
...	TOTAL	36,6	...	...

200. Payments of interest to the Rohilkhund-Kumaon Railway Company, ceased with effect from the 31st December 1884. Estimates and accounts of the Bengal Central Railway are shown under 38.—*State Railways.—Interest on Capital deposited by Companies.*

41.—Miscellaneous Railway Expenditure.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	IMPERIAL.			
	I.—INDIA—			
6,0	Surplus Establishment and Miscellaneous Charges	5,0	3,0	2,9
...	Indirect Charges	1,0	...	...
13,5	Director-General's Establishment	16,0	14,9	14,8
7,5	Port Store-keepers' „	7,0	6,5	6,3
...	Estimates for Conversion or doubling of the Rajputana-Malwa Railway	...	5	4
—2,2	Sindia Extension Survey	...	...	...
—1,8	Bhopal „ „	...	...	...
7	Singareni-Bezvada Survey	...	...	...
...	Ajmere-Bhawalpur „	1,5	1,9	1,8*
...	Reserve	20,6	3	...
23,7	TOTAL	51,1	27,1	26,2
23,7	Carried over	51,1	27,1	26,2

* The accounts of this survey were accounted for under the Punjab Province.

Section H.—RAILWAYS EXPENSES—*continued.*

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts
23,7	Brought forward .	51,1	27,1	26,2
	II.—Burma—			
1	Tounghoo-Mandalay Survey	...	...	—1
	III.—Assam—			
22,8	Bengal-Assam Railway Survey	12,0	13,0	11,6
	IV.—Bengal—			
20,5	Benares-Puri Railway Survey	11,5	7,5	7,5
1,2	Kaunia-Dhubri Survey	1,0	1	1
21,7	Total .	12,5	7,6	7,6
	V.—Punjab—			
4,1	Ambala-Kalka-Simla Survey	2,5	3,5	3,7
2	Sialkote-Jummu	...	...	...
2,5	Mainwali-Khusalgarh Survey	3,6	2,5	2,5
6,4	Bolan State Railway, Survey of Permanent Line .	8,3	11,0	12,2
9,8	Survey for Extension beyond the Khwaja-Amran Mountains	15,0	12,5	13,1
...	Khattan-Babar-Kuch Railway Survey	...	1,8	1,5
23,0	Total .	29,4	31,3	33,0
	VI.—Bombay—			
...	Godra-Rutlam Survey	...	3,5	3,0
91,3	Total Imperial .	105,0	82,5	81,3
	PROVINCIAL.			
	I.—Bengal—			
—4,0	Assam-Behar Surveys	...	...	...
5,9	Share of P. W. Secretariat Establishment . .	6,0	5,7	5,5
—5	Palamau Survey	...	...	...
1,7	Rungpore-Dhubri Survey	...	...	...
—1	Sultanpore-Bogra Survey	...	...	...
3,0	Total .	6,0	5,7	5,5
	II.—North-Western Provinces and Oudh—			
—8	Benares-Palamau Survey	...	...	...
1,0	Pilibhit-Sehramau Survey	1,9	1,4	1,4
...	Hurdwar-Dehra-Rajpur Survey	...	6	6
2	Total .	1,9	2,0	2,0
	III.—Madras—			
...	Madura-Pamban Survey	2,8	2,8	2,7
1,0	Palghat-Dindigul Survey	...	...	...
2,1	Porto-Novo-Salem Survey	5	1,3	1,2
7	Registration of Road Traffic in connection with projected lines of Railway	2	...	...
3,8	Total .	3,5	4,1	3,9
	IV.—Bombay—			
1,0	Provincial Surveys	3,6	1,9	1,7
8,0	Total Provincial .	15,0	13,7	13,1
99,3	Total Imperial and Provincial .	120,0	96,2	94,4

Section H.—RAILWAYS EXPENSES—*continued.*

RESULTS.	ACTUALS. More.	ACTUALS. Less.
IMPERIAL—		
Actuals with Actuals of previous year	...	10,0
„ Budget Estimate	...	23,7
„ Revised Estimate	...	1,2
PROVINCIAL—		
Actuals with Actuals of previous year	5,1	...
„ Budget Estimate	...	1,9
„ Revised Estimate	...	6

201. The details given in the table above show the variations leading up to these net differences both under *Imperial* and *Provincial.* The only difference that appears to call for special notice is the lapse of 23,7 on the Budget Estimate under *Imperial.* This occurred chiefly because a reserve of 20,6 provided to meet unforeseen requirements was found to be in excess of the demands arising during the year, and the expenditure on the Benares-Puri Survey was over-estimated by 4,0.

J.—IRRIGATION.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
1,588,3	REVENUE	1,621,6	1,594,8	1,656,7

202. These collections exceeded those of 1885-86 by 68,4 and the budget by 35,1. The increase of 68,4 is chiefly in the Punjab and arises from the opening of the Sirhind Canal and development of irrigation from the Bari Doab Canal, as well as to the collections of arrears of revenue in the Punjab. The improvement of 35,1 is due to the ordinary fluctuations which are inseparable from this revenue.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1885-86.			Irrigation Works and Canals.	Budget, 1886-87.			Revised, 1886-87.			Accounts, 1886-87.		
Gross Revenue.	Working expenses.	Net.		Gross Revenue.	Working expenses.	Net.	Gross Revenue.	Working expenses.	Net.	Gross Revenue.	Working expenses.	Net.
			IMPERIAL.									
			N.-W. Provinces and Oudh—									
...	2	—2	Betwa Canal . . .	6,4	10,2	—3,8	2,1	8,8	—6,7	2,1	7,0	—4,9
			Punjab—									
82,6	47,8	34,8	Western Jumna Canal . .	117,0	42,5	74,5	86,0	46,9	39,1	83,9	48,9	35,0
118,9	52,0	66,9	Bari Doab Canal . . .	117,5	47,2	70,3	129,5	57,3	72,2	129,1	55,8	73,3
...	...	...	Chenab Canal . . .	5	2,1	—1,6	...	...	...	...	...	...
13,5	21,3	—7,8	Sirhind Canal . . .	43,0	22,6	20,4	35,5	23,1	12,4	35,5	23,1	12,4
...	2,4	—2,4	Swat River Canal . . .	2,5	3,0	—5	2,7	4,7	—2,0	2,7	5,2	—2,5
1	8	—7	Other Projects . . .	1	10,0	—9,9	2,6	3,1	—5	1,4	2,6	—1,2
215,1	124,3	90,8		280,6	127,4	153,2	256,3	135,1	121,2	252,6	135,6	117,0
			Madras—									
10,7	56,5	—45,8	Godavari Delta Project .	10,0	42,0	—32,0	10,2	50,7	—40,5	10,6	48,6	—38,0
3,5	29,4	—25,9	Kistna Delta Project . .	3,0	31,2	—28,2	3,0	32,4	—29,4	3,8	32,5	—28,7
9,5	26,8	—17,3	Other Projects . . .	8,7	26,8	—18,1	8,9	25,7	—16,8	7,7	23,8	—16,1
23,7	112,7	—89,0		21,7	100,0	—78,3	22,1	108,8	—86,7	22,1	104,9	—82,8
			Bombay—									
2,2	2,8	—6	Desert Canal . . .	3,0	2,9	1	3,3	2,7	6	3,7	4,1	—4
3,1	5,0	—1,9	Begari Canal . . .	2,8	6,4	—3,6	4,2	6,0	—1,8	4,5	5,3	—8
1,9	6,5	—4,6	Eastern Nara Works . .	2,3	5,9	—3,6	2,4	7,2	—4,8	1,8	6,4	—4,6
15,1	6,1	9,0	Mutha Canal . . .	14,4	6,3	8,1	14,3	6,9	7,4	18,3	6,8	11,5
6,8	8,5	—1,7	Other Projects . . .	8,6	13,2	—4,6	9,0	11,9	—2,9	8,3	9,8	—1,5
29,1	28,9	2		31,1	34,7	—3,6	33,2	34,7	—1,5	36,6	32,4	4,2
267,9	266,1	1,8	TOTAL IMPERIAL .	339,8	272,3	67,5	313,7	287,4	26,3	313,4	279,9	33,5
			PROVINCIAL.									
			Bengal—									
20,7	34,2	—13,5	Orissa Canals . . .	20,0	31,5	—11,5	24,0	52,6	—28,6	18,0	50,2	—32,2
26,3	21,0	5,3	Midnapore Canal . . .	24,5	20,5	4,0	22,0	20,5	1,5	23,4	22,6	8
5,2	4,9	3	Tidal Canal	5,5	4,1	1,4	5,5	4,1	1,4	5,4	2,3	3,1
106,3	55,2	51,1	Sone Canal	83,0	56,4	26,6	81,5	61,3	20,2	91,8	58,2	33,6
158,5	115,3	43,2		133,0	112,5	20,5	133,0	138,5	—5,5	138,6	133,3	5,3
			N.-W. Provinces—									
195,0	86,0	109,0	Ganges Canal . . .	202,8	95,3	107,5	212,9	87,0	125,9	220,9	85,5	135,4
135,7	81,3	54,4	Lower Ganges Canal . .	118,0	82,5	35,5	102,1	79,1	23,0	105,7	79,2	26,5
46,7	26,3	20,4	Agra Canal	54,5	27,2	27,3	60,0	30,1	29,9	61,3	28,3	33,0
61,0	18,2	42,8	Eastern Jumna Canal . .	73,2	21,9	51,3	69,4	20,5	48,9	69,9	20,6	49,3
438,4	211,8	226,6		448,5	226,9	221,6	444,4	216,7	227,7	457,8	213,6	244,2
596,9	327,1	269,8	TOTAL PROVINCIAL .	581,5	339,4	242,1	577,4	355,2	222,2	596,4	346,9	249,5
864,8	593,2	271,6	GRAND TOTAL .	921,3	611,7	309,6	891,1	642,6	248,5	909,8	626,8	283,0

Section J.—IRRIGATION—RECEIPTS.

RESULTS.

	Revenue. Actuals. More.	Revenue. Actuals. Less.	Working Expenses. Actuals. More.	Working Expenses. Actuals. Less.	Net Revenue. Actuals. More.	Net Revenue. Actuals. Less.
Imperial.						
Actuals with Actuals of previous year	45,5	...	13,8	...	31,7	...
" Budget Estimate	...	26,4	7,6	...	...	34,0
" Revised Estimate	...	3	...	7,5	7,2	...
Provincial.						
Actuals with Actuals of previous year	...	5	19,8	...	...	20,3
" Budget Estimate	14,9	...	7,5	...	7,4	...
" Revised Estimate	19,0	..	...	8,3	27,3	...

Imperial Works.

203. Except in the Punjab, the direct receipts from the irrigation works which still remain Imperial are inconsiderable. The net revenue in 1886-87 was larger than that of 1885-86 by31,7, the increase being chiefly in the Punjab, and attributed to the opening of the Sirhind Canal and development of irrigation from the Bari Doab Canal. Madras and Bombay also show an improvement; but there has been a slight falling off in the North-Western Provinces owing to increased expenditure on maintenance and repairs of the newly opened Betwa Canal. In Bombay, the improvement was due to the recovery of balances outstanding at the end of the previous year, and in Madras, to reduction in the working expenses.

204. The Budget for 1886-87 was framed for a considerable increase in the amount of net revenue, as the Sirhind Canal had been opened, and it was expected that the Western Jumna Canal would earn the average revenue of earlier years. But heavy and timely rainfall reduced to some extent the necessity for extensive irrigation, and the actuals fell short of the Estimate by 34,0.

205. The Revised Estimate of revenue proved an accurate forecast of the actual realizations, but the working expenses were over-estimated and the result was an increase upon the Estimate of 7,2 in the net revenue.

Provincial Works.

206. The net revenue in 1886-87 was 20,3 less than that of 1885-86, owing, not to a diminution in the total amount of gross revenue, but to an increase in the working expenses, caused by urgent repairs to the Mahanuddy weir of the Orissa canals which was damaged by a cyclone in 1886.

207. As explained in the Appropriation Report for 1885-86, the revenue of the Bengal works in that year was abnormally swelled by recovery of arrears of previous years, and the Budget Estimate for 1886-87 was therefore prepared for the normal amount of earnings. But abundant rainfall rendered canal irrigation to a great extent unnecessary, and continued repairs to the Mahanuddy weir raised the working expenses, so that the Revised Estimate of net revenue for Provincial Works was framed for a decrease of 19,9 below the Budget.

208. The actuals were, however, 27,3 better than the Revised Estimate, owing to recovery of arrears from the Sone Canals and to the Revised Estimate of the North-Western Provinces having been based on assessments which took into account possible, but as events proved, unnecessary remissions of some magnitude.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts
87,2	N.-W. Provinces and Oudh	87,2	87,2	87,2
41,1	Punjab	44,0	46,0	68,2
380,5	Madras	356,6	356,7	390,2
53,8	Bombay	67,9	68,4	51,9
562,6	Total	555,7	558,3	597,5

Section J.—IRRIGATION—RECEIPTS—*continued.*

209. The Actuals of 1886-87 exceeded those of the previous year by 34,9, owing to adjustment of arrears of land revenue in the Punjab, to more lands having been brought under irrigation in Madras, and to improvement under the Sargam Anicut works.

210. As the excessive rainfall in 1886 had damaged the crops and caused extensive breaches in the irrigation canals in Madras, the Budget was prepared for a diminished revenue, the reduction in some canals being fixed at about a lakh of rupees from the actuals of 1885-86. But the floods having subsided early, a large area was brought under irrigation and the revenue exceeded the Budget Estimate by 41,8.

211. The Revised Estimate made some slight provision for the increase referred to in the preceding para., but not sufficient to lead to an expectation of an excess of 39,2 over the Estimate.

XXX.—Minor Works and Navigation.

1885-86. Accounts.			1886-87. Budget.		Revised.		Accounts.	
A	B		A	B	A	B	A	B
1,5	...	India	9	...	1,5	...	1,5	...
...	3,8	Lower Burma	...	3,1	...	3,4	...	2,9
7	104,7	Bengal	5	88,8	5	87,0	5	85,2
...	12,7	North-Western Provinces & Oudh	...	13,9	...	13,8	...	16,1
13,1	3,8	Punjab	12,6	4,4	13,4	4,2	13,2	4,8
1,8	5,9	Madras	2,0	5,4	2,6	5,4	2,3	7,5
12,9	...	Bombay	13,0	...	13,6	...	15,4	...
30,0	130,9	TOTAL	29,0	115,6	31,6	113,8	32,9	116,5
160,9			144,6		145,4		149,4	

A. Imperial. B. Provincial and Local.

RESULTS.

	Actuals. More.	Actuals. Less.
Imperial.		
uals with Actuals of previous year	2,9	...
„ Budget Estimate	3,9	...
„ Revised Estimate	1,3	...
Provincial and Local.		
Actuals with Actuals of previous year	...	14,4
„ Budget Estimate	9	...
„ Revised Estimate	2,7	...

212. The Actuals of 1886-87 were 11,5 below those of 1885-86, the decrease being due to the credit in the accounts of 1885-86 of recoveries in the Midnapore district on account of zemindari embankments under the contract system. The Budget and Revised Estimates were framed for normal earnings, and the Actuals were only slightly in excess of the Estimates, the increase being derived from various unimportant sources.

Section J.—IRRIGATION—EXPENDITURE.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
2,303,8	EXPENDITURE	2,352,9	2,396,4	2,310,7

213. This expenditure was on the level of 1885-86, but fell short of the budget, as owing to urgent demands for jails and other civil works in Burma the grants for irrigation were curtailed.

42.—Major Works: Working Expenses.

1885-86. Accounts.	Budget	1886-87. Revised.	*Accounts.
593,2	611,7	642,6	626,8

214. The particulars of these charges and the explanation of the more important differences are given in page 90.

42.—Major Works—Interest on Debt.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
	Imperial.			
486,6	India	509,7	507,4	506,6
	Provincial.			
224,9	Bengal . . .	228,9	227,7	227,3
253,4	N.-W. P. and Oudh .	259,2	259,2	258,7
964,9	TOTAL .	997,8	994,3	992,6

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	27,7	...
" Budget Estimate	...	5,2
" Revised Estimate	...	1,7

215. The variations under this head are due to fluctuations in the estimated and actual outlay under *35—Construction of Protective Irrigation Works* and *48—Capital Expenditure not charged against Revenue.* The explanation of the variations will be found under those heads. The following statement shows how the interest charged in the accounts of 1886-87 has been calculated.

CAPITAL EXPENDITURE.

Capital Expenditure at end of 1885-86	24,493,7
" " during 1886-87	642,1
	25,135,8

INTEREST.

Interest on Capital account at beginning of the year	979,8
Half interest on Capital spent during the year	12,8
	992,6

43.—Minor Works and Navigation.

1885-86. Accounts. A	B		Budget. A	B	1886-87. Revised. A	B	Accounts. A	B
7,3	...	India	6,7	...	13,3	...	11,2	...
...	...	Upper Burma . . .	...	...	12,3	...	13,8	...
...	39,9	Lower Burma . . .	...	33,8	...	24,0	...	23,4
54,2	106,3	Bengal	53,1	92,7	65,2	92,7	54,4	69,1
6	20,8	N.-W. P. and Oudh . .	6	26,3	6	26,5	6	21,1
51,6	3,4	Punjab	69,9	1,6	70,8	9,2	61,4	2,2
241,7	62,2	Madras	250,8	46,6	233,8	43,1	228,4	42,3
157,1	...	Bombay	158,5	...	165,5	..	161,5	...
5	...	England . . .	2,1	...	1,8	..	1,4	...
1	...	Exchange . .	.7	...	7	...	5	...
513,1	232,6	TOTAL	542,4	201,0	564,0	195,5	533,2	158,1
745,7			743,4		759,5		691,3	

A. Imperial B. Provincial and Local.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

RESULTS.

	Actuals More	Actuals Less
Imperial.		
Actuals with Actuals of previous year	20,1	...
„ Budget Estimate	...	9,2
„ Revised Estimate	...	30,8
Provincial and Local.		
Actuals with Actuals of previous year	...	
„ Budget Estimate	...	
„ Revised Estimate	...	

Imperial Works.

216. The outlay in 1886-87 exceeded that in 1885-86 by 20,1, owing to the commencement of works in two new Provinces—Beluchistan and Upper Burma—and to a special grant being necessary for a loop to the Kashmor *bund* in Sind.

217. The Budget for 1886-87 was prepared for the normal grant for ordinary works under this head, *plus* the extra addition for tank maintenance in Madras; but for reasons given in the following para. the actual outlay fell short of the estimate by 9,2.

218. During the year grants were assigned for expenditurein Beluchistan, Upper Burma, Punjab and Sind, which raised the Revised Estimate to 21,6 more than the Budget. The Actuals, however, fell short of the Estimate by 30,8, owing to the expenditure in Bengal having been over-estimated, to engineering difficulties in Beluchistan and Rajputana, and to recoveries, which were treated as reductions of expenditure, having been made from cultivators on the Sidhnai Canal earlier than was expected.

Provincial and Local Works.

219. The expenditure indicates a considerable diminution, the outlay in 1886-87 being 74,5 less than that in 1885-86. In Bengal, the transfer of irrecoverable expenditure on the Midnapore takkavi embankments from the Civil to the Public Works Department in 1885-86, increased the expenditure in that year abnormally. The more pressing requirements of Civil Works in Lower Burma, led to the decrease in the irrigation outlay under that Administration, and the reduction in Madras is due to the completion of the Red Hills Tank Restoration Works.

220. The Budget of 1886-87 was based on the outlay of the previous year, less the expenditure on the Red Hills Tank Restoration and the adjustment in Bengal mentioned above; but owing to the pressing demands for jails and other Civil works in Burma, the irrigation grant for that Administration was drawn upon, for the necessary funds, and the outlay was consequently smaller.

221. The outlay fell short of the Revised Estimate by 37,4, the lapse occurring chiefly on the Calcutta and Eastern and the Orissa Coast Canals, and being caused by dredging operations not progressing rapidly, and by an additional grant to the latter canal included in the Revised Estimate having been assigned too late in the year to be utilised.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts
615,6	RECEIPTS	680,1	690,8	727,6

222. The difference between 1885-86 and 1886-87 is due to the receipt in the last named year of 150,0 in connection with the restoration of the Gwalior Fort and the Morar Cantonment to His Highness the Maharajah Sindia. The excess of actuals over estimate is spread through various accounts as set forth in the following paragraphs:—

XXXI.—Military Works.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
22,8	India	173,3	173,5	171,9
2	Central Provinces	3	2	3
...	Upper Burma	...	1	...
9	Lower Burma	6	6	6
3	Assam	2	3	5
8	Bengal	7	7	7
1	North-Western Provinces and Oudh	...	1	1
7	Punjab	7	7	6
2,6	Madras	3,0	1,6	2,4
12,8	Bombay	9,3	11,0	11,3
41,2	TOTAL	188,1	188,8	188,4

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	147,2	...
" Budget Estimate	3	...
" Revised Estimate	...	4

223. The Receipts under this head exceed those of 1885-86 by 147,2 which is due to the exceptional recovery in 1886-87, of 150,0 on account of the rendition of the Gwalior Fort and the Morar Cantonment to His Highness the Maharaja Sindia.

224. The Estimates have been borne out by the Actuals. The decrease under India is due to the recoveries from Military Officers on account of rents of quarters having been over-estimated in the Military Works Department.

XXXII.—Civil Works.

1885-86. Accounts.			Budget.		1886-87. Revised.		Accounts.	
		IMPERIAL—						
7,2		India (General and Political)	7,8		7,5		7,3	
...		Upper Burma	...		1,9		2,2	
...		Bengal	1		1		1	
7,2		TOTAL	7,9		9,5		9,6	
A Deptl.	B Civil.		A Deptl.	B Civil.	A Deptl.	B Civil.	A Deptl.	B Civil.
		PROVINCIAL—						
3,4	3,9	Central Provinces	2,4	3,3	3,0	3,5	4,8	3,0
4,6	1	Lower Burma	4,5	1	4,5	1	4,4	...
7	...	Assam	6	...	6	...	7	...
22,9	51,8	Bengal	24,0	50,4	15,0	48,5	38,6	48,1
36,5	70,7	North-Western Provinces and Oudh	17,1	72,9	18,7	75,2	14,1	76,7
4,9	53,8	Punjab	4,4	49,8	4,4	42,5	4,1	41,6
9,8	3,0	Madras	8,0	3,0	13,7	5	10,9	4
121,1	6,0	Bombay	71,9	3,4	75,2	4	75,5	5
203,9	189,3	TOTAL	132,9	182,9	135,1	170,7	153,1	170,3
211,1	189,3	Carried over	140,8	182,9	144,6	170,7	162,7	170,3

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

1885-86. Accounts. A Deptl.	1885-86. Accounts. B Civil.		1886-87. Budget. A Deptl.	1886-87. Budget. B Civil.	1886-87. Revised. A Deptl.	1886-87. Revised. B Civil.	1886-87. Accounts. A Deptl.	1886-87. Accounts. B Civil.
211,1	189,3	Brought forward .	140,8	182,9	144,6	170,7	162,7	170,3
		LOCAL—						
...	2,2	India (General and Political) . .	...	2,1	...	2,1	...	2,2
...	8,4	Central Provinces .	...	6,7	...	7,9	...	7,2
...	5,6	Lower Burma . .	...	5,2	...	4,6	...	4,7
...	12,6	Assam . . .	...	10,5	...	12,0	...	12,0
..	...	Bengal . . .	...	1	...	7	...	2,2
1,5	6,2	North-Western Provinces and Oudh .	1,3	6,0	1,4	6,2	1,6	5,3
1	3	Punjab . . .	...	...	...	5,0	...	18,3
4	72,7	Madras . .	6	68,5	5	73,5	4	80,0
...	38,0	Bombay . .	...	38,6	...	42,6	...	41,6
2,0	146,0	TOTAL .	1,9	137,7	1,9	154,6	2,0	173,5
548,4		TOTAL INDIA .	463,3		471,8		508,5	
		ENGLAND—						
19,8		Royal Indian Engineering College, Fees from Students .	21,5		22,0		22,3	
6,2		Exchange	7,2		8,2		8,4	
574,4		GRAND TOTAL .	492,0		502,0		539,2	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers

RESULTS.

	Departmental Officers. Actuals. More.	Departmental Officers. Actuals. Less.	Civil Officers. Actuals. More.	Civil Officers. Actuals. Less.	Total. Actuals. More.	Total. Actuals. Less.
Imperial.						
Actuals with actuals of previous year .	2,4	...	...	...	2,4	...
" Budget Estimate . .	1,7	...	...	...	1,7	...
" Revised Estimate . .	1	...	...	...	1	...
Provincial.						
Actuals with actuals of previous year .	...	50,8	...	19,0	...	69,8
" Budget Estimate . .	20,2	...	...	12,6	7,6	...
" Revised Estimate . .	18,0	...	...	4	17,6	...
Incorporated Local.						
Actuals with actuals of previous year .	...	...	27,4	...	27,4	...
" Budget Estimate . .	1	...	35,8	...	35,9	...
" Revised Estimate . .	1	...	18,9	...	19,0	...
Total India.						
Actuals with actuals of previous year .	...	...	...	...	...	39,9
" Budget Estimate . .	...	...	...	...	45,2	...
" Revised Estimate . .	...	...	...	...	36,7	...
England.						
Actuals with actuals of previous year .	...	...	...	...	2,5	...
" Budget Estimate . .	...	...	...	...	8	...
" Revised Estimate . .	...	...	...	...	3	...
Exchange.						
Actuals with actuals of previous year .	...	...	...	...	2,2	...
" Budget Estimate . .	...	...	...	...	1,2	...
" Revised Estimate . .	...	...	...	...	2	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

225. *Imperial.*—The small increase, in comparison with accounts of previous year, in the Imperial receipts, is mainly due to receipts under the head "Tolls and Ferries" in Upper Burma.

226. The actuals have exceeded the Budget by 1,7 owing to receipts from Public Works in charge of Civil Officers in Upper Burma.

227. The Revised Estimate has been closely approximated.

228. *Provincial.*—Important variations between the actuals of the year under review and the previous year have occurred in Bengal, North-Western Provinces and Oudh, Punjab and Bombay. In Bengal, the revenue realized by departmental officers exceeds that of 1885-86 by 15,7, owing principally to the adjustment in 1886-87 of the gross receipts derived from the Burrakur Iron Works during the years 1882-83 to 1886-87. The transactions of these works had previously been held in the deposit account. The falling off in the receipts by Civil Officers in Bengal, is due to the transfer of the management of ferries to District Boards. In the North-Western Provinces, the short receipts by departmental officers, is chiefly due to an exceptional adjustment in the accounts of 1885-86 of the value of the stock of Thomason College Press and Book Depôt and of the value of stores taken over from the Kumaon Iron Works by the Roorkee Workshops.

229. The falling off in the realizations by Civil Officers in the Punjab, is due to the transfer of ferries to Local Boards. In Bombay, the short realization by departmental officers is due to an exceptional recovery in the accounts of 1885-86, of the sale proceeds of the old Secretariat Buildings at Bombay. The short receipts in the accounts of Civil Officers is attributed to the realizations from ferry tolls having been exceptionally large in the previous year.

230. The original Estimate was reduced in preparing the Revised Estimate by 10,0, owing principally to the transfer of ferries to local management and to the unexpected recovery in 1885-86, of certain receipts which were provided for in the original estimate for 1886-87. Compared with the Revised Estimate, the actuals show an improvement of 17,6. In Bengal, the accounts exceed the Revised Estimate by 23,2, owing to the adjustment previously referred to, of the gross receipts of the Burrakur Iron Works, from 1882-83 to 1886-87. The decrease in the North-Western Provinces and Oudh, is due to the receipts from tolls and ferries under departmental officers having fallen short of expectation. In Madras, the decrease is due chiefly to a write-back to credit of Tools and Plant of an item of 4,9, representing workshop balances.

231. *Local.*—The increase of 27,5 in the actuals of 1886-87 over those of 1885-86, is due chiefly to the transfer of ferries to Local Boards in Bengal, Punjab and Bombay.

232. The Revised Estimate was placed at a higher figure than the Budget Estimate, owing to the transfer of the management of certain ferries to Local Boards. The accounts show an improvement of 19,0 over the Revised Estimate, which is mainly due to adjustments made by the Accountant General, Punjab, in consequence of Local Boards having made erroneous credits of tolls from ferries, to other heads. The increase in Madras is due to enhanced receipts from tolls and ferries.

233. *England.*—The improvement is due to an increase in the number of students of the Royal Indian Engineering College.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
4,485,3	EXPENDITURE :	5,449,3	5,342,5	5,201,7

234. The expenditure in 1885-86 was very low owing to the general curtailment of Public Works Expenditure on account of the financial pressure. The Budget was placed too high especially in the local portion of the expenditure under *Civil Works.*

44.—Military Works.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
636,6	India	833,7	712,3	686,3
14,7	Central Provinces	15,0	15,4	14,4
...	Upper Burma	...	92,0	74,0
47,7	Lower Burma	31,0	32,6	30,9
16,8	Assam	15,0	17,9	17,3
2,4	Bengal	6,0	6,0	5,4
7,9	N.-W. Provinces and Oudh	11,2	11,1	10,7
18,3	Punjab	28,0	26,5	23,0
44,5	Madras	64,4	62,3	56,7
171,5	Bombay	148,0	151,6	140,3
960,4	TOTAL INDIA	1,152,3	1,127,7	1,059,0
6,5	England (Stores)	2,3	2,2	1,9
2,0	Exchange	8	8	7
968,9	TOTAL	1,155,4	1,130,7	1,061,6

RESULTS.	ACTUALS. More.	Less.
INDIA.		
Actuals with actuals of previous year	98,6	...
„ Budget Estimate	...	93,3
„ Revised Estimate	...	68,7
ENGLAND.		
Actuals with actuals of previous year	...	4,6
„ Budget Estimate	...	4
„ Revised Estimate	...	3
EXCHANGE.		
Actuals with actuals of previous year	...	1,3
„ Budget Estimate	...	1
„ Revised Estimate	...	1

235. The expenditure of 1885-86 was less than the average of previous years, owing to the general restriction of expenditure on Public Works in that year, hence the excess during the year under review.

236. The original Estimate of 1,155,4 was reduced to 1,130,7 owing to the following modifications :—

Re-allotment of lapse from Grant for 1885-86	+24,8
Deduct—Lapse from Grant for 1886-87	—49,5
NET	—24,7

237. Compared with the Revised Estimate the accounts show a decrease of 69,1. Under India the lapse of 26,0 is attributed to the postponement of works in Hyderabad, and to unavoidable delay in preparation of detailed estimates for works under the control of the Inspector General of Military Works. The short outlay in Upper Burma of 18,0 is due to the re-adjustment of charges by debit to other Major heads which were not foreseen when the Estimate was prepared. In Madras and Bombay, the lapses of 5,6 and 11,3, respectively, are attributed to late sanction of estimates and failure of contractors to execute work.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

45.—Civil Works.

			India.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.W.P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Imperial.													
Departmental	Accounts	1885-86	145,9	3,3	...	...	2,7	105,0	19,4	54,5	6,6	71,9	349,3
	Budget	1886-87	285,9	1,2	100,0	...	6,1	46,2	20,8	126,4	3,8	29,8	620,2
	Revised	1886-87	262,0	2,7	107,6	...	6,4	51,8	23,2	86,2	5,7	28,6	574,2
	Accounts	1886-87	247,0	2,1	171,6	...	6,1	51,0	21,7	85,7	4,8	24,7	614,2
Civil Officers	Accounts	1885-86	1,1	...	1	...	...	...	...	...	...	...	1,2
	Budget	1886-87	8	...	...	...	...	...	...	...	...	...	
	Revised	1886-87	5	...	24,9	...	...	...	...	...	...	...	25,4
	Accounts	1886-87	5	...	...	...	...	...	...	...	...	...	5
Total Imperial	Accounts	1885-86	147,0	3,3	1	...	2,7	105,0	19,4	54,5	6,6	11,9	350,5
	Budget	1886-87	286,7	1,2	100,0	...	6,1	46,2	20,8	126,4	3,8	29,8	621,0
	Revised	1886-87	262,5	2,7	132,5	...	6,4	51,8	23,2	86,2	5,7	28,6	599,6
	Accounts	1886-87	247,5	2,1	171,6	...	6,1	51,0	21,7	85,7	4,3	24,7	614,7
Provincial.													
Departmental.	Accounts	1885-86	...	127,9	...	125,7	47,3	272,7	296,8	246,5	186,5	347,2	1,650,6
	Budget	1886 87	...	148,2	...	116,5	74,8	320,0	278,3	271,3	210,0	460,2	1,879,3
	Revised	1886 87	...	143,2	...	117,5	65,2	332,0	283,5	262,0	228,4	474,1	1,905,9
	Accounts	1886 87	...	138,4	...	118,6	61,6	388,5	279,4	254,7	217,7	472,1	1,931,0
Civil Officers	Accounts	1885-86	...	8	...	4,4	2	5,8	6,7	5,1	24,6	10,1	57,7
	Budget	1886 87	...	1,3	...	4,4	...	10,6	8,0	4,0	35,5	9,7	73,5
	Revised	1886 87	...	1,3	...	4,2	2	9,2	9,3	3,2	23,4	7,2	58,0
	Accounts	1886 87	...	6	...	4,4	7	7,7	6,8	3,4	20,5	7,4	51,5
Total Provincial.	Accounts	1885-86	...	128,7	...	130,1	47,5	278,5	303,5	251,6	211,1	357,3	1,708,3
	Budget	1886-87	...	149,5	...	120,9	74,8	330,6	286,3	275,3	245,5	469,9	1,952,8
	Revised	1886-87	...	144,5	...	121,7	65,4	341,2	292,8	265,2	251,8	481,3	1,963,9
	Accounts	1886-87	...	139,0	...	123,0	62,3	396,2	286,2	258,1	238,2	479,5	1,982,5
Local.													
Departmental.	Accounts	1885-86	5,1	1,6	...	25,3	73,5	7	234,9	83,3	3,8	109,1	537,3
	Budget	1886-87	4,5	3,3	...	30,7	101,2	...	250,0	93,8	13,0	101,0	597,5
	Revised	1886-87	4,3	1,3	...	20,0	95,9	...	247,0	90,0	11,0	109,2	578,7
	Accounts	1886-87	3,6	4	...	13,3	96,2	1	241,1	82,5	10,4	96,0	543,6
Civil Officers	Accounts	1885-86	1,4	18,6	...	8,9	3	335,6	15,0	...	373,0	73,0	825,8
	Budget	1886-87	2,3	31,6	...	9,3	...	421,9	22,0	...	405,0	127,5	1,019,6
	Revised	1886-87	2,5	29,5	...	5,0	2,1	409,0	19,5	9	367,6	113,9	950,0
	Accounts	1886-87	1,9	20,9	...	5,6	1,7	371,9	17,1	1,1	360,4	110,3	880,9
Total Local.	Accounts	1885-86	6,5	20,2	...	34,2	73,8	336,3	249,9	83,3	376,8	182,1	1,363,1
	Budget	1886-87	6,8	34,9	...	40,0	101,2	421,9	272,0	93,8	418 0	228,5	1,617,1
	Revised	1886-87	6,8	30,8	...	25,0	98,0	409,0	266,5	90,9	378,6	223,1	1,528,7
	Accounts	1886-87	5,5	21,3	...	18,9	97,9	372,0	258,2	83,6	360,8	206,3	1,424,5
Total	Accounts	1885-86	153,5	152,2	1	164,3	124,0	719,8	572,8	389,4	594,5	551,3	3,421,9
	Budget	1886-87	293,5	185,6	100,0	160,9	182,1	798,7	579,1	495,5	667,3	728,2	4,190,9
	Revised	1886-87	269,3	178,0	132,5	146,7	169,8	802,0	582,5	442,3	636,1	733,0	4,092,2
	Accounts	1886-87	253,0	162,4	171,6	141,9	166,3	819,2	566,1	427,4	603,3	710,5	4,021,7

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
3,421,9	Total India	4,190,9	4,092,2	4,021,7
	ENGLAND—			
43,1	Furlough pay and allowances of officers in P. W. Department	77,3	87,2	54,0
22,2	Royal Indian Engineering College			23,0
6,6	Sundry Items			8,1
...	Stores for India			1,0
71,9	TOTAL ENGLAND	77,3	87,2	86,1
22,6	Exchange	25,7	32,4	32,3
3,516,4	GRAND TOTAL	4,293,9	4,211,8	4,140,1

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works—continued.

RESULTS.

	Departmental Actuals More.	Departmental Actuals Less.	Civil Actuals More.	Civil Actuals Less.	Total Actuals More.	Total Actuals Less.
Imperial.						
Actuals with actuals of previous year	264,9	...	...	7	264,2	...
„ Budget Estimate	...	6,0	...	3	...	6,3
„ Revised Estimate	40,0	...	...	24,9	15,1	...
Provincial.						
Actuals with actuals of previous year	280,4	...	...	6,2	274,2	...
„ Budget Estimate	51,7	...	...	22,0	29,7	...
„ Revised Estimate	25,1	...	...	6,5	18,6	...
Incorporated Local.						
Actuals with actuals of previous year	6,3	...	55,1	...	61,4	...
„ Budget Estimate	...	53,9	...	138,7	...	192,6
„ Revised Estimate	...	35,1	...	69,1	...	104,2
Total India.						
Actuals with actuals of previous year	...	...	...	...	599,8	...
„ Budget Estimate	...	...	...	...	...	169,2
„ Revised Estimate	...	...	...	...	...	70,5
England.						
Actuals with actuals of previous year	...	...	...	...	14,2	...
„ Budget Estimate	...	...	...	...	8,8	...
„ Revised Estimate	...	...	...	...	...	1,1
Exchange.						
Actuals with actuals of previous year	...	...	...	...	9,7	...
„ Budget Estimate	...	...	...	...	6,6	...
„ Revised Estimate	...	...	...	...	...	...

238. *Imperial.*—The accounts show an increase of 264,2 over those of 1885-86, which is due to the general restriction of expenditure on Public Works in the previous year, as well as to heavy expenditure on Frontier Roads in Biluchistan, and on roads and buildings in the newly annexed province of Upper Burma. In Bengal, the accounts of 1885-86 include an exceptional charge of 46,6 on account of the purchase of the Barakur Iron Works, and certain initial outlay in connection therewith, these sums being provided from Imperial Funds. The increase in the Punjab accounts for 1886-87 is due to larger progress on the Derajat and Dera-Ghazi-Khan-Peshin Frontier Roads. In Bombay, the increase is due to larger expenditure on Telegraph, Postal and Salt Buildings.

239. The Revised Estimate was less than the Budget Estimate by 21,4, owing principally to grants having been surrendered at the close of the year. On the Revised Estimate of 599,6 there has been an excess of 15,1, which is the result of the Upper Burma grant having been exceeded by 39,1, owing to the expenditure incurred by Civil Officers in Upper Burma having been transferred to the Public Works Department for adjustment, at the close of the year. The lapse of 15,0 on the Revised Estimate under India, is due chiefly to inability to utilize grants, owing to scarcity of labour, unexpected reduction in suspense balances, and to the grants for repairs in Biluchistan not having been fully utilized, owing to the year having been a dry one and little repair to the mud walls and roofs being required. In Bombay the lapse is due to the grant for the extension of the new Telegraph Office at the presidency not having been utilized, and to short outlay on maintenance of salt sidings at Gujarat.

240. *Provincial.*—Here again the expenditure exceeds that recorded in the accounts of 1885-86, owing to operations having been resumed on works postponed in the previous year for want of funds. In the Central Provinces, the increase is mainly due to larger outlay on the maintenance of roads. The increase in Bengal is partly due to restriction of expenditure in the previous year, and partly to the adjustment of the working expenses of the Barakur Iron Works from 1882-83 to 1886-87, which are provincial. In Madras, the increase is principally due to larger grants for expenditure on metalled and bridged roads.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued*

241. The original estimate of 1,952,8 was increased in the Revised Estimate by 11,1 owing to additional grants having been made available during the course of the year for expenditure on emergent works. The Revised Estimate has been exceeded by 18,6 owing principally to the final adjustment in the accounts of 1886-87, of the expenditure on the Barakur Iron Works from 1882-83 to 1886-87. The lapse of 5,5 in the Central Provinces, is due to the expenditure at the close of the year having been over-estimated. The excess of 1,3 over the grant for Lower Burma, is due to the allotment for the iron bridge over the Pegu River having been exceeded by 2,7. In Assam, the short outlay of 3,1 is due to the provision for establishment having been over-estimated. The lapses on the Revised Estimates of the North-Western Provinces and Oudh and Punjab, are attributed to inability to utilize grants, and to small savings on a number of completed works. In Bombay, the lapse on the departmental estimate, is due to difficulty in procuring labour and materials, and failure on the part of contractors to execute work. The lapse in Madras under Civil Officers, is due to the non-payment of an item of 3,5 provided for the Ootacamund Water-supply project.

242. *Local.*—The restriction of expenditure in 1885-86, accounts for the increase in the accounts of 1886-87.

243. In preparing the Revised Estimate the original estimate was reduced by 88,4, principally under Civil Officers, owing to transfer of grants to other heads, and to the estimates having been generally reduced on a re-consideration of the progress of expenditure. The expenditure has fallen short of the Revised Estimate by 104,2, of which 69,1 is under Civil Officers and 35,1 under Public Works Officers.

244. The following are the principal differences:—

	Less than Revised.
Bengal (Civil Officers)	37,1
Madras (ditto)	17,2
Bombay (Departmental Officers)	13,2
Central Provinces (Civil Officers)	8,6
Punjab (Departmental Officers)	7,5
Lower Burma (ditto)	6,7
N.-W. P. and Oudh (ditto)	5,9

245. In Bengal, the short outlay is attributed to the expenditure having been over-estimated by the newly constituted District Boards. The expenditure was also over-estimated in Madras. The lapse in Bombay, is attributed to failure on the part of contractors to carry out work, want of plans and estimates, and non-payment of compensation for land. In the Central Provinces, it is due to the postponement of works by District Councils and Local Boards. The short outlay in the Punjab, is due to the abandonment of the Umballa-Pihewa Road on account of heavy charges for its maintenance, and delay in obtaining English Stores for other works. In Burma, it is chiefly due to the write-back to debit of Provincial, of expenditure on the Sattyogya Bridge. In the North-Western Provinces and Oudh, the short outlay represents unappropriated allotments by District Boards.

246. The increase of 14,2 in the English expenditure over that of the previous year is principally due to larger payments on account of furlough pay and allowances of officers of the Public Works Department. The difference of 9,9 between the Budget and Revised Estimates is attributed to increases in the payments to Military Officers on leave and in the payments on account of Assistant Engineers under training in England.

247. The actuals have closely approximated to the Revised Estimate.

L.—ARMY SERVICES.

Accounts.		1886-87. Budget.	Revised.	Accounts.
963,9	RECEIPTS . . .	841,7	910,3	985,0
20,097,8	EXPENDITURE . . .	18,266,0	19,070,6	19,525,0
19,133,9	NET .	17,424,3	18,160,3	18,540,0

248. In comparing the figures of the twoyears, 1885-86 and 1886-87, it should be remembered that there were special circumstances in both periods which affected the receipts as well as the expenditure. In 1885-86 we had the military preparations on the North-West Frontier, the Expedition to Burma, the Camp of Exercise at Delhi, the concentration of troops and camp at Rawulpindi, and the augmentation of the strength of the British and Native Armies. In 1886-87, the operations in Burma continued longer and proved more costly than was anticipated, a sum of 300,0 only having been entered on this account in the Budget, whereas the actual expenditure amounted to 1,517,8. In the revised estimate 1,160,0 were entered for Burma, and it has been exceeded to the extent of 357,8.

249. Irrespective of the extra expenditure on account of Burma, the actuals exhibit a small increase in the ordinary expenditure of 114,3 and 194,0 over the Indian portion of the budget and revised estimates respectively, *viz.* :—

	1886-87. Budget Estimate.	Revised Estimate.	Accounts.
	R	R	R
Including Burma . .	13,288,4	14,068,7	14,620,5
Deduct Burma . .	300,0	1,160,0	1,517,8
Excluding Burma . .	12,988,4	12,908,7	13,102,7
Excess actuals over budget and revised estimates excluding Burma . .	114,3	194,0	.....

250. The revised estimate made increased provision for two additional Goorkha battalions, for purchase of mules, for an augmented establishment of medical officers, British service, and for purchase of land. The excess expenditure over the revised estimate, apart from the Burma charges, is due to the adjustment of arrear expenditure connected with the late Camp of Exercise at Delhi and the Quetta Field Force, to increased good-conduct pay to the Native Army under more favourable rules, to higher rates for provisions for troops, especially in the Quetta district, and increased charges for barrack bedding in the Bengal Presidency.

251. The following paragraphs afford the detailed information which is usually given in these Appropriation Reports :—

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1885-86. Accounts.			1886-87. Budget.	Revised.	Accounts.
	INDIA—				
	EFFECTIVE SERVICES—				
31,7	Regimental Pay, Allowances and Charges	(III)	23,2	28,1	27,7
495,7	Commissariat Establishments, Supplies and Services	(IV)	506,4	553,8	576,3
14,8	Remount and Cattle Establishments, Supplies and Services	(V)	15,3	13,7	12,0
68,0	Clothing Establishments, Supplies and Services	(VI)	77,7	73,7	73,5
2,4	Barrack Establishments, Supplies and Services	(VII)	2,6	2,6	2,5
4,2	Administration of Martial Law	(VIII)	2,8	4,0	4,6
16,5	Medical Establishments, Supplies and Services	(IX)	12,4	14,2	16,5
88,4	Ordnance Establishments, Stores and Camp Equipage	(X)	80,7	78,5	93,6
1,0	Education	(XII)	6	1,0	1,1
7,9	Sea Transport Charges	(XIII)	5,0	8,9	8,4
108,2	Miscellaneous Services	(XIV)	18,2	18,7	48,0
838,8	TOTAL EFFECTIVE SERVICES		744,9	797,2	864,2
	NON-EFFECTIVE SERVICES—				
7,0	Retired Officers	(XVII)	10,0	3,0	7,7
...	Military Pensions	(XVIII)	...	...	...
40,1	Widows' Pensions and Compassionate Allowances	(XIX)	38,1	38,5	42,3
47,1	TOTAL NON-EFFECTIVE SERVICES		48,1	41,5	50,0
885,9	TOTAL, INDIA		793,0	838,7	914,2
	ENGLAND—				
56,2	Effective Services		33,0	48,0	47,2
3,1	Non-Effective Services		3,5	4,2	4,3
18,7	Exchange		12,2	19,4	19,3
963,9	GRAND TOTAL		841,7	910,3	985,0

252. The excess over estimate under III is due to large recoveries of hutting money advanced in Madras, to miscellaneous recoveries in Bengal and Madras, and to increased receipts from the purchase of discharge and refund of bounty money by British soldiers in the three presidencies. Under IV it is caused by larger sales than were anticipated of commissariat stores, malt liquor and rum, owing to the increased strength of troops in Burma, and by the sale of surplus cattle and gear, originally purchased for the Quetta Field Force. The increases in VIII, IX, X, XIII, XIV, and XIX occur, respectively, in prison funds, medical stores for Burma, ordnance stores issued to non-military departments in Upper Burma, recoveries of table-money for messing, officers, &c., conveyed to Burma, sale-proceeds of captured property in that country, and in the receipts on account of the Indian service family pensions. The decline under V is due to small sales of cast horses and to the value of hay supplied to remount horses at the Hosar Depôt in Madras not having been credited to military receipts as before, owing to the amalgamation of the farm and the depôt accounts. The receipts under XVII, retired officers, were less than the Budget, as the full sum due from Berar for officers lent to that Province was not realized within the year.

253. As regards the English receipts, the increase occurs under the head of Indian Troop Service, and is mainly due to receipts from the Admiralty for the employment of the troopships on Imperial service.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1885-86. Accounts.		No. of Grant.	1886-87. Budget.	Revised.	Accounts.
	INDIA—				
	EFFECTIVE CHARGES—				
481,3	Army and Garrison Staff	(1)	488,2	502,1	503,9
183,7	Administrative Staff	(2)	189,0	187,4	188,4
6,477,2	Regimental Pay, &c.	(3)	6,946,6	6,902,3	6,869,7
2,180,6	Commissariat	(4)	2,641,5	3,106,8	3,630,5
228,1	Remounts and Cattle	(5)	234,6	252,9	248,5
94,0	Clothing	(6)	137,5	139,6	143,0
194,5	Barrack Establishment, &c.	(7)	194,3	212,4	237,9
28,1	Administration of Martial Law	(8)	29,0	29,1	27,5
563,1	Medical	(9)	563,0	604,2	624,0
582,7	Ordnance	(10)	523,7	525,5	450,1
28,1	Ecclesiastical	(11)	27,6	30,6	28,8
39,0	Education	(12)	39,3	37,8	36,2
46,3	Sea Transport Charges	(13)	55,0	78,2	63,7
3,203,0	Miscellaneous Services	(14)	280,7	495,6	620,7
84,6	Volunteer Corps	(15)	99,0	103,4	98,3
14,414,3			12,449,0	13,207,9	13,771,2
	NON-EFFECTIVE CHARGES—				
7,4	Rewards for Military Services	(16)	6,9	7,0	6,8
35,5	Military Pensions to Europeans	(17)	92,4	111,4	112,5
721,8	Ditto to Natives	(18)	665,9	668,3	654,5
20,5	Widows' Pensions and Compassionate Allowances	(19)	20,8	20,8	21,3
47,6	Superannuation Pensions and Gratuities	(20)	53,4	53,3	54,2
15,247,1	TOTAL, INDIA		13,288,4	14,068,7	14,620,5
	ENGLAND—				
	EFFECTIVE—				
614,8	Home Charges of British Forces serving in India		865,0	787,0	785,0
100,5	Furlough Allowances of the Officers of the Indian Service		170,0	174,0	173,6
311,6	Indian Troop Service		322,5	294,6	295,2
20,6	Passage of Officers and Troops otherwise than in Troopship		4,7	6,4	6,4
18,9	Miscellaneous		17,9	40,8	39,1
929,6	Stores for India		589,1	549,6	487,3
1,996,0			1,969,2	1,852,4	1,786,6
	NON-EFFECTIVE—				
125,8	Retired Pay, &c., of British Forces on account of Service in India		156,0	151,0	136,2
1,459,6	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India		1,500,0	1,535,0	1,533,6
101,1	Miscellaneous Pensions		100,0	100,4	99,5
6,9	Indian Service Family Pensions		8,0	8,5	8,3
3,689,4	TOTAL, ENGLAND		3,733,2	3,647,3	3,564,2
1,161,3	EXCHANGE		1,244,4	1,354,6	1,340,3
20,097,8	GRAND TOTAL		18,266,0	19,070,6	19,525,0

254. The following statement supplies details of the additional expenditure on account of Burma :—

Grants.	Bengal.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
1. Army and Garrison Staff	1,9	23,6	3	25,8
2. Administrative Staff	...	1,8	...	1,8
3. Regimental Pay, Allowances and Charges .	17,9	22,3	10,7	50,9
4. Commissariat Establishments, Supplies and Services	110,3	909,5	20,5	1,040,3
5. Remount and Veterinary Establishments, Supplies and Services	...	1	...	1
6. Clothing Establishments, Supplies and Services	...	1,3	...	1,3
7. Barrack Establishments, Supplies and Services	8	18,5	...	19,3
8. Administration of Martial Law . . .	...	5	...	5
9. Medical Establishments, Services and Supplies	3,8	33,9	2,9	40,6
10. Ordnance Establishments, Stores and Camp Equipage	4,8	3,9	1,2	9,9
11. Ecclesiastical	...	1,3	...	1,3
13. Sea Transport Charges	11,7	7,4	1,9	21,0
14. Miscellaneous Services	5,3	298,3	5	304,1
17. Military Pensions, Europeans . . .	...	9	...	9
Total .	156,5	1,323,3	38,0	1,517,8

255. It has been stated in paragraph 249 that, apart from the extra expenditure connected with Burma, there are various fluctuations in the Indian accounts of 1886-87 making a total of 194,0. The following is a summary of these fluctuations :—

256. The *Grant for Army and Garrison Staff* was partially saved on account of vacancies in certain appointments, including the Madras and Bombay Commands. Similar savings occurred in *Regimental Pay, &c.*, from the European and Native Army being short of the established strength. The *Commissariat* expenditure includes certain arrear charges connected with the late camp of exercise at Delhi and the Quetta Field Force, and some additional outlay on account of dearness of provisions. The cost of *Barrack Establishments and Supplies* was enhanced by the substitution of coir in place of straw for stuffing mattresses, and by the purchase of local supplies to a larger extent than was anticipated. The diminished charge for *Ordnance* is due to large supplies having been made to the Burma Police, credit for which has been taken by deduction from this head. The grant for *Education* was not all required owing to the abolition of the appointment of Superintendent, British Army Schools, and of the Normal School at Umballa. The head *Miscellaneous Services* includes the cost of land purchased in Bengal. The excess over estimate under *Military Pensions* to Europeans is due to larger payments than were expected to officers in India on account of the capitalised portions of their pensions.

257. As regards the expenditure in England, the budget for *Home Charges* and *Retired Pay* was too high, and for *Pay and Pension of non-effectives* too low. The decline under *Indian troop service* is mainly due to savings on the contract for new machinery for the *Malabar*, and to the postponement of some payments on that account to the year 1887-88. The head *Miscellaneous* includes a payment of 3,9 for gratuities on account of service in the expedition to Egypt in 1882, and 16,1 for the purchase of horses, the remainder of the increase having reference to allowances paid to officers studying the Russian language. The large saving of 101,8 under *Stores for India* is chiefly owing to the postponement of the purchase of new rifles provided for in the Budget under Ordnance Stores. A decrease of 12,2 for malt liquor and an increase of 60,2 for clothing form the minor variations.

Section LL.—SPECIAL DEFENCE WORKS.

47.—Special Defence Works.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
...	EXPENDITURE	...	...	325,6

258. These charges appear under a separate group for the first time in the accounts of 1886-87. In the Budget and Revised and in the Accounts of previous years, they were shown under *Expenditure not charged to Revenue.* For the sake of comparison the estimates are placed below in juxtaposition with the actuals of 1886-87.

	Budget.	1886-87. Revised.	Accounts.
India (Inspector General, Military Works)	132,5	41,4	34,9
Lower Burma	17,5	13,0	12,5
Bombay	85,0	75,9	75,7
Total .	235,0	130,3	123,1
England (Stores)	155,0	127,5	147,2
Exchange	51,7	47,4	55,3
TOTAL .	441,7	305,2	325,6

RESULTS.

	Actuals for 1886-87 More.	Actuals for 1886-87 Less.
INDIA.		
Actuals with Budget Estimate	...	111,9
„ „ Revised Estimate	...	7,2
ENGLAND.		
Actuals with Budget Estimate	...	7,8
„ „ Revised Estimate	19,7	
EXCHANGE.		
Actuals with Budget Estimate	3,6	
„ „ Revised Estimate	7,9	

259. The original allotment was reduced in the Revised Estimate by 136,5 owing to surrender of grants at the close of the year in consequence of several large projects not having been sufficiently matured.

260. The accounts of Indian expenditure have fallen short of the Revised Estimate by 7,2, which is principally due to the non-receipt of English Stores for the Karachi Harbour Defence Works, and to the inability of the Military Works Department to utilize the full amount of the grants allotted.

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget	Provincial Balances. April 1st, 1886.	March 31st, 1887.		1886-87. Budget.	Revised.	Accounts.
15,9	11,4	11,9	India	−1,7	−9	+5
771,2	381,2	261,7	Central Provinces	−185,3	−159,5	−119,5
1,296,5	18,9	114,6	Burma	−20,6	+2,1	+95,7
520,6	101,9	72,1	Assam	−50,0	−36,7	−29,8
4,699,0	365,0	417,5	Bengal	−73,7	−82,2	+52,5
3,790,3	460,2	450,0	North-Western Provinces	−200,3	−139,9	−10,2
1,892,4	332,7	356,5	Punjab	−70,0	−22,4	+23,8
3,263,1	824,9	969,0	Madras	−70,4	+52,7	+144,1
4,038,2	886,9	765,5	Bombay	−303,4	−190,5	−121,4
20,287,2	3,383,1	3,418,8	Total	−975,4	−577,3	+35,7

261. There is little to say regarding these figures, because full explanations have already been given in the earlier part of this report of the fluctuations of the various kinds of revenue and expenditure. These figures represent the surplus or deficit of each provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The net result to be gathered from them is, that while in the budget it was expected that this class of expenditure would exceed the revenue by 975,4, the accounts show that the revenue exceeded the expenditure by 35,7. Details explaining how these results have been produced are given below, and they show that in the Central Provinces, Assam, Punjab, and Madras, the improvement is due mainly to economy in expenditure, while in Burma, Bengal, the North-Western Provinces and Oudh, and Bombay, it has arisen from increased revenue. The provincial balance in the Central Provinces, Madras, and Bombay, is in excess of the minimum by 116,1, 233,7, and 349,0, respectively, while in Bengal, where it has been low, the amount has risen and is near the prescribed limit. In 1884-85 and 1885-86 the provincial expenditure in Burma largely exceeded the revenue, and special grants amounting to 66,6 and 77,1 were made from Imperial funds to cover the deficits. In 1886-87, however, a surplus of 71,8 has been obtained.

Central Provinces.

Revenue. 1885-86. Accounts.	1886-87. Budget.	Revised.	Accounts.		Expenditure. 1885-86. Accounts.	1886-87. Budget.	Revised.	Accounts.
				Provincial.				
571,3	459,6	458.0	469,3	Revenue	110,6	130,3	123,2	120,1
2	3	3	3	Interest	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint	5,0	4,9	5,3	5,3
67,8	63,2	71,2	68,4	Civil Departments	362,6	384,3	380,3	377,5
5,2	5,1	5,3	5,8	Miscellaneous	33.5	34,5	35,5	32,4
147,4	150,0	128,5	131,8	Railways	135,9	145,4	124,8	123,7
...	...	...	...	Irrigation	...	...	...	...
7,4	5,7	6,5	7,8	Buildings and Roads	128,7	149,5	144,5	139,1
...	...	...	...	Transfers to Local	9	7,7	3,4	1,0
799,3	683,9	669,8	683,4	Total	777,2	856,6	817,0	799,1
				Local—				
62,7	60,0	56,6	56,6	Revenue	30,2	...	34,8	33,5
14,5	15,1	14,4	15,4	Civil Departments	30,4	71,2	33,4	33,3
6,4	5,5	5,5	5,4	Miscellaneous	1,1	1,5	1,1	8
...	...	...	...	Famine	...	...	...	5
8,4	6,7	7,9	7,2	Buildings and Roads	20,2	34,9	30,8	21,3
9	7,7	3,4	1,0	Transfers from Provincial	...	...	...	...
92,9	95,0	87,8	85,6	Total	81,9	107,6	100,1	89,4
892,2	778,9	757,6	769,0	Total Both	859,1	964,2	917,1	888,5
...	...	...	...	Surplus + Deficit —	+33,1	−185,3	−159,5	−119,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Burma.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. 1886-87. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. 1886-87. Accounts.
				PROVINCIAL—				
810,9	852,0	874,4	944,3	Revenue . . .	201,5	203,6	197,8	201,5
...	...	...	...	Post Office, Telegraph and Mint . . .	5,8	6,1	5,1	5,1
74,5	72,9	86,0	82,1	Civil Departments . .	512,6	510,4	586,3	587,4
3,4	3,0	4,2	4,1	Miscellaneous . .	36,9	39,8	42,6	40,7
233,6	260,0	285,0	291,7	Railways . . .	286,7	284,3	284,3	282,6
3,8	3,1	3,4	2,9	Irrigation . . .	36,9	31,0	22,0	19,8
4,7	4,6	4,6	4,4	Buildings and Roads .	130,1	120,9	121,7	122,9
77,1	...	...	...	Grant-in-aid from Imperial to meet the deficiency in the Provincial balance . .	...	...	...	...
...	...	...	...	Transfers to Local .	—2,5	—6	—2,2	—2,3
1,208,0	1,195,6	1,257,6	1,329,5	TOTAL .	1,208,0	1,195,5	1,257,6	1,257,7
				LOCAL—				
73,2	84,8	86,2	104,5	Revenue . . .	4,0	4,7	4,5	5,4
...	...	...	...	Post Office, Telegraph and Mint . . .	6,3	7,7	6,5	6,7
2,8	2,8	2,9	3,1	Civil Departments . .	48,2	61,2	56,3	57,9
8,3	8,1	8,3	9,6	Miscellaneous . .	3,4	4,6	3,4	3,2
...	...	...	...	Railways . . .	...	...	...	...
...	...	...	...	Irrigtaion . . .	3,1	2,8	2,0	3,6
5,6	5,2	4,6	4,7	Buildings and Roads .	34,3	40,0	25,0	18,9
—2,5	—6	—2,2	—2,3	Transfers from Provincial	...	...	...	...
87,4	100,3	99,8	119,6	TOTAL .	99,3	121,0	97,7	95,7
1,295,4	1,295,9	1,357,4	1,449,1	TOTAL BOTH .	1,307,3	1,316,5	1,355,3	1,353,4
...	..	...	...	SURPLUS + DEFICIT—	—11,9	—20,6	+2,1	+95,7

Assam.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. 1886-87. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. 1886-87. Accounts.
				PROVINCIAL—				
429,1	408,0	406,3	411,5	Revenue . . .	91,5	97,5	94,4	93,7
1	1	1	1	Interest . . .	...	...	...	...
...	...	..	...	Post Office, Telegraph and Mint . . .	1	1	2	2
30,4	32,1	30,0	29,7	Civil Departments .	212,5	226,0	211,3	212,0
3,7	3,2	3,6	3,9	Miscellaneous . .	13,3	14,7	13,8	13,5
...	...	...	...	Famine Relief . .	...	...	...	...
..	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	30,2	4,8	20,1	21,8
3,6	8,6	4,5	4,1	Railways . . .	14,3	19,0	17,9	18,2
...	...	...	...	Irrigation . . .	...	...	...	...
7	6	6	7	Buildings and Roads .	47,5	74,8	65,4	62,3
...	...	...	...	Transfers to Local . .	32,9	66,9	59,1	56,9
467,6	452,6	445,1	450,0	TOTAL .	442,3	503,8	482,2	478,6

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Assam—*continued.*

Revenue. 1885-86 Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. Accounts.
				LOCAL—				
50,9	50,9	50,9	51,4	Revenue	6	5	6	6
...	...	...	...	Post Office, Telegraph and Mint	2,9	3,5	3,4	3,2
5,2	4,9	4,5	4,8	Civil Department	21,5	24,1	22,9	23,2
1,6	1,7	1,7	1,8	Miscellaneous	4,8	4,4	2,9	3,2
...	...	...	...	Railways	...	...	...	...
...	...	...	...	Irrigation	...	...	...	...
12,6	10,5	12,0	12,0	Buildings and Roads	73,8	101,2	98,0	97,9
32,9	66,9	59,1	56,9	Transfers from Provincial	...	...	...	...
103,2	134,9	128,2	126,9	TOTAL	103,6	133,7	127,8	128,1
570,8	587,5	573,3	576,9	TOTAL BOTH	545,9	637,5	610,0	606,7
...	...	...	...	SURPLUS + DEFICIT—	+24,9	—50,0	—36,7	—29,8

Bengal.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
3,001,8	3,021,5	3,005,5	3,068,3	Revenue	494,2	520,8	506,9	515,0
...	...	...	...	Transfers for Capital Expenditure on Public Works not charged against Revenue	...	...	...	...
7,3	6,8	7,3	8,3	Interest	...	...	...	...
...	...	1	1	Post Office, Telegraph and Mint	1	1	1	1
385,8	388,2	390,3	387,5	Civil Departments	2,202,6	2,185,9	2,207,8	2,188,2
85,4	99,0	90,8	95,1	Miscellaneous	280,5	281,2	266,1	268,4
...	...	...	...	Famine Relief	12,4	...	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	2,1	1,5	5	3
447,3	476,4	517,7	527,2	Railways	500.2	519,0	527,4	526,7
261,7	220,4	218,6	222,6	Irrigation	446,5	434,1	458,9	429,7
74,7	74,4	63,5	86,7	Buildings and Roads	278,5	330,6	341,2	396,2
...	...	...	...	Transfers to Local	20,0	20,0	20,0	18,3
4,264,0	4,286,7	4,293,8	4,395,8	TOTAL	4,237,1	4,293,2	4,328,9	4,342,9
				LOCAL—				
403,7	393,4	402,5	404,1	Revenue	22,5	21,2	20,8	19,8
5,5	5,0	5,1	6,1	Interest	...	...	...	...
1,2	1,9	1,3	1,3	Post Office, Telegraph and Mint	33,0	34,2	34,2	34,4
2,9	2,1	2,2	6,6	Civil Departments	16,6	15,7	18,6	19,8
15,9	8,4	8,4	13,1	Miscellaneous	6,6	6,5	6,1	7,5
...	..	...	...	Railways	...	...	...	...
1,5	1,4	1,4	1,3	Irrigation	..	...	...	...
1	1	7	2,2	Buildings and Roads	336,3	421,9	409,0	371,9
20,0	20,0	20,0	18,3	Transfers from Provincial	...	...	...	...
450,8	432,3	441,6	453,0	TOTAL	415,0	499,5	488,7	453,4
4,714,8	4,719,0	4,735,4	4,848,8	TOTAL BOTH	4,652,1	4,792,7	4,817,6	4,796,3
...	...	...	...	SURPLUS + DEFICIT—	+62,7	—73,7	—82 2	+52,5

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
2,402,6	2,390,9	2,436,9	2,750,9	Revenue . . .	826,4	840,6	844,6	826,3
—77,9	...	...	—258,1	Reduction for Capital Expenditure on Public Works not charged against Revenue .	...	..	...	...
1,7	7	1,9	2,0	Interest . . .	...	...	...	...
152,0	150,5	156,7	163,9	Civil Departments .	1,172,6	1,193,4	1,147,7	1,145,4
25,4	35,1	33,0	34,1	Miscellaneous . .	203,4	210,9	214,3	215,1
...	...	...	...	Famine Relief . .	...	...	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	99,7	102,9	167,3	160,9
109,0	118,2	144,4	146,6	Railways . . .	109,5	101,0	114,2	115,6
451,1	462,4	458,2	473,9	Irrigation . . .	486,0	512,4	502,4	493,4
107,1	90,0	93,9	90,9	Buildings and Roads .	303,5	286,3	292,8	286,2
...	...	...	...	Transfers to Local .	150,0	186,6	191,5	173,7
3,171,0	3,247,8	3,325,0	3,404,2	TOTAL .	3,351,1	3,434,1	3,474,8	3,416,6
				LOCAL—				
493,5	497,0	497,1	500,7	Revenue . . .	2	4	3	2,2
2,6	2,7	2,6	2,6	Interest . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	19,0	19,6	19,2	19,2
18,7	21,9	21,8	20,9	Civil Departments .	433,4	450,1	437,4	436,1
15,5	13,6	13,7	13,8	Miscellaneous . .	8	1,0	1,0	7
...	...	...	...	Railways . . .	...	...	...	...
...	...	...	...	Irrigation . . .	..	...	...	...
7,7	7,3	7,6	6,9	Buildings and Roads .	249,9	272,0	266,5	258,2
150,0	186,6	191,5	173,7	Transfers from Provincial . . .	...	...	...	...
688,0	729,1	734,3	718,6	TOTAL .	703,3	743,1	724,4	716,4
3,859,0	3,976,9	4,059,3	4,122,8	TOTAL BOTH .	4,054,4	4,177,2	4,199,2	4,133,0
...	...	...	...	Surplus + Deficit— .	—195,4	—200,3	—139,9	—10,2

Punjab.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
1,301,6	1,318,8	1,319,0	1,331,9	Revenue . . .	267,6	278,8	276,8	277,8
7	8	8	7	Interest . . .	...	...	...	...
2,8	2,5	2,6	2,2	Post Office, Telegraph and Mint . .	9,3	7,2	7,2	7,4
151,1	143,9	138,8	141,4	Civil Departments .	888,1	927,6	908,9	905,4
27,7	21,2	24,7	27,0	Miscellaneous . .	108,2	117,4	113,9	114,4
29,0	29,5	7,0	7,3	Railways . . .	44,0	44,0	19,9	17,6
3,8	4,4	4,2	4,6	Irrigation . . .	3,4	1,6	9,2	2,1
58,7	54,2	46,9	45,7	Buildings and Roads .	251,6	275,3	265,2	258,1
...	...	...	...	Transfers to Local .	—39,2	—19,0	—29,7	—25,1
1,575,4	1,575,3	1,544,0	1,560,8	TOTAL .	1,533,0	1,632,9	1,571,4	1,557,7

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Punjab—*continued.*

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. 1886-87. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. 1886-87. Accounts.
				LOCAL—				
301,2	302,2	312,6	311,2	Revenue . . .	96,5	103,8	108,6	103,4
...	1,1	5	1,1	Post Office, Telegraph and Mint . .	4,7	6,8	6,8	6,9
4	3,4	8,8	11,2	Civil Departments .	97,3	101,9	96,6	112,4
15,2	10,4	16,1	16,0	Miscellaneous . .	3,5	4,2	5,4	5,8
...	...	...	...	Railways . .	...	...	...	...
...	...	...	1	Irrigation . .	...	...	...	...
4	...	5,0	18,3	Buildings and Roads .	83,3	93,8	90,9	83,6
—39,2	—19,0	—29,7	—25,1	Transfers from Provincial . . .	...	...	...	...
278,0	298,1	313,3	332,8	TOTAL .	285,3	310,5	308,3	312,1
1,853,4	1,873,4	1,857,3	1,893,6	TOTAL BOTH .	1,818,3	1,943,4	1,879,7	1,869,8
...	...	...	...	Surplus + Deficit— .	+35,1	—70,0	—22,4	+23,8

Madras.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. 1886-87. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. 1886-87. Accounts.
				PROVINCIAL—				
2,357,4	2,203,9	2,278,2	2,312,2	Revenue . . .	621,6	645,3	646,3	649,4
2	3	3	2	Interest . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . .	10,7	10,7	10,7	10,6
131,1	141,3	137,9	136,8	Civil Departments .	1,243,5	1,256,5	1,252,0	1,261,2
21,3	17,7	17,4	17,3	Miscellaneous . .	196,8	202,2	198,1	190,3
...	...	...	...	Famine Relief . .	27,8	1,0	6	5
...	...	...	...	Railways . . .	3,9	8,5	4,1	3,9
5,9	5,4	5,4	7,5	Irrigation . . .	62,2	46,6	43,1	42,3
12,8	11,0	14,2	11,2	Buildings and Roads .	211,1	245,5	251,8	238,2
...	...	...	...	Transfers to Local .	4,4	6,0	14,0	10,1
2,528,7	2,379,6	2,453,4	2,485,2	TOTAL .	2,382,0	2,422,3	2,420,7	2,406,5
				LOCAL—				
797,2	751,2	747,4	764,3	Revenue . . .	321,3	318,1	321,0	319,7
7,7	7,7	7,6	8,0	Interest . . .	1,0	1,2	1,0	1,0
13,2	12,7	12,3	13,1	Civil Departments .	131,2	131,9	131,2	129,5
52,0	42,8	44,1	50,0	Miscellaneous . .	51,1	48,0	47,6	49,5
73,0	69,1	74,0	80,4	Buildings and Roads .	376,8	418,0	378,6	360,8
4,4	6,0	14,0	10,1	Transfers from Provincial . . .	...	...	...	...
947,5	889,5	899,4	925,9	TOTAL .	881,4	917,2	879,4	860,5
3,476,2	3,269,1	3,352,8	3,411,1	TOTAL BOTH .	3,263,4	3,339,5	3,300,1	3,267,0
...	...	...	...	Surplus + Deficit— .	+212,8	—70,4	+52,7	+144,1

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

Bombay.

Revenue. 1885-86. Accounts.	Revenue. 1886-87. Budget.	Revenue. 1886-87. Revised.	Revenue. Accounts.		Expenditure. 1885-86. Accounts.	Expenditure. 1886-87. Budget.	Expenditure. 1886-87. Revised.	Expenditure. Accounts.
				PROVINCIAL—				
3,836,9	3,411,2	3,532,8	3,650,4	Revenue . . .	1,803,6	1,719,3	1,787,3	1,857,0
5,4	5,7	5,4	5,3	Interest . . .	...	...	...	...
5	6	4	4	Post Office, Telegraph and Mint . . .	11,1	11,4	11,1	11,2
167,4	172,3	136,4	132,9	Civil Departments .	1,421,9	1,500,3	1,426,9	1,429,0
35,0	28,2	30,7	27,8	Miscellaneous .	218,4	216,6	225,4	220,5
...	...	...	...	Famine Relief . .	5	...	...	...
...	...	...	...	Railways . . .	1,0	3,6	1,9	1,7
...	...	...	...	Irrigation . . .	...	...	...	...
127,2	75,3	75,6	76,0	Buildings and Roads .	357,3	469,9	481,3	479,5
...	...	...	...	Transfers to Local .	66,7	62,4	55,3	55,3
4,172,4	3,693,3	3,781,3	3,892,8	TOTAL .	3,880,5	3,983,5	3,989,2	4,054,2
				LOCAL—				
262,4	260,2	269,3	280,4	Revenue . . .	...	15,3	5,7	5,8
1,1	1,3	1,4	1,2	Interest . . .	1,8	1,7	1,7	1,7
42,9	37,8	62,1	61,7	Civil Departments .	161,3	166,0	186,8	192,5
12,0	7,0	13,6	14,4	Miscellaneous . .	10,2	9,0	9,6	8,3
38,0	38,6	42,6	41,6	Buildings and Roads .	182,2	228,5	223,1	206,3
66,7	62,4	55,3	55,3	Transfers from Provincial	...	...	...	...
423,1	407,3	444,3	454,6	TOTAL .	355,5	420,5	426,9	414,6
4,595,5	4,100,6	4,225,6	4,347,4	TOTAL BOTH .	4,236,0	4,404,0	4,416,1	4,468,8
...	...	...	...	Surplus + Deficit— .	+359,5	−303,4	−190,5	−121,4

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1885-86. Accounts.		Budget.	1886-87. Revised.	Accounts.
6,361,3	EXPENDITURE	10,713,0	11,022,2	10,585,0

262. The expenditure has exceeded the actuals of the previous year by 4,223,7 and has fallen short of the Budget by 128,0, the deviations under the several heads comprised in this group being as follows :—

	Better + worse — than Accounts, 1885-86.	Better + worse — than Budget, 1886-87.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	*—410,3*	*—396,0*
49. Irrigation Works	+15,1	+152,6
50 CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	*—3,828,5*	*—70,3*

263. This group originally embraced the grant for Special Defence Works, which has now been transferred to a distinct group after L, Army Services. Another important change has been made by omitting exchange from the capital charge involved in the redemption of liabilities, as both receipts and payments occur in England, and this explains the discrepancy between the amount entered above as Budget and the corresponding figure in the Statements attached to the Financial Statement. The total outlay on State Railways in 1886-87 is actually 478,7 less than the previous year, but the actuals *under this head* show an increase of 410,3, as out of the total outlay incurred in 1885-86, 500,0 for Frontier Railways, 589,0 for Protective Railways, was provided from Revenue, whereas in 1886-87 only 200,0 have been so taken from the Protective Railway grant. In 1885-86 the expenditure was also reduced by a special refund of about 470,0 from the Indian Midland Company for outlay incurred by Government on certain lines taken over by them, but this may be set off against an increased expenditure in that year on stores which have been used only in 1886-87. The excess over the Budget under State Railways is due to outlay on the Burma and North-West Frontier Railways, including the Sutlej bridge. The saving in irrigation works has accrued from inability to spend the sanctioned grants. The large expenditure on capital charge in redemption of liabilities has reference to the Sind, Punjab and Delhi Railway annuity.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.

48.—State Railways.

1885-86. Accounts.			Budget.	1886-87. Revised.	Accounts
247,5	I.—INDIA	East Indian	200,0	150,0	158,9
130,2		Rajputana-Malwa	47,5	74,6	52,3
4,6		Holkar	2,5	*—3,6*	*—4,6*
4,8		Scindia	5,0	1,2	6
332,8		Stores . { General . Protective . }	174,0	*—363,7*	*—311,6*
...		Reserve	47,6	...	...
719,9			476,6	*—141,5*	*—104,4*
20,0	II.—CENTRAL PROVINCES	Wardha-Coal	27,9	28,4	27,3
45,3		Nagpur-Chattisgarh	63,1	68,3	67,6
—5		Bilaspur-Etawah Survey . . .	...	...	*—1*
293,1		Kutni-Umaria	52,1	84,5	85,3
16,2		Umaria Colliery	21,0	33,9	33,3
54,9		Nagpur Bengal	8,0	7,5	6,6
429,0			172,1	222,6	220,0
108,7	III.—BURMA	Burma Railway	5,3	9,0	15,0
		Tounghoo-Mandalay Extension . .	...	231,9	225,6
108,7			5,3	240,9	240,6
238,2	IV.— BENGAL	Eastern Bengal	100,9	176,8	175,6
29,3		Northern Bengal	51,0	6,0	1,8
—49,0		Tirhoot	12,5	17,6	27,1
8,4		Patna-Gya	12,5	7,8	5,9
—4		Nalhati	*—5*	*—6*	*—1,1*
111,8		Dacca	38,1	33,7	29,2
1		Ranaghat-Bhagwangola	1,2	8	8
196,6		Assam-Behar . { Tirhoot Section .	62,1	71,8	77,5
237,9		Assam-Behar Section . .	41,3	168,7	165,5
772,9			319,1	482,6	482,3

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

1885-86. Accounts.			1886-87. Budget.	Revised.	Accounts.
—4	V.—North-Western Provinces and Oudh.	Ghazipore-Dildarnagar	...	...	...
78,9		Cawnpore-Achnera	15,1	*—19,3*	*—26,9*
6,7		Bareilly-Pillibhit	1,5	1,5	1,1
—155,6		Cawnpore-Kalpi	...	...	...
—314,2		Jhansi-Manikpur	...	...	...
—384,6			16,6	*—17,8*	*—25,8*
374,5	VI.—Punjab	North-Western	740,6	466,0	466,1
5		Amritsar-Pathankot	4,5	4,0	1
44,4		Rewari-Ferozepore	30,0	5,5	5,2
1,684 9		Sind-Pishin, Sibi-Quetta	574,9	1,437,7	1,413,8
...		" Killa-Abdulla	..	38,5	38,0
12,8		" Bostan-Gulistan	239,0	360,8	375,9
47,4		" Durwaza-Quetta	145,0	178,2	193,1
...		Frontier Railways—Stores	*—25,0*	...	...
656,2		Sind-Sagar—Western	871,5	1,043,7	1,029,1
107,1		" Eastern	10,0	75,0	42,6
163,9		Sutlej Bridge	240,5	275,5	270,9
251,5		Bolan, Temporary Line	3,5	34,6	6,4
230,0		Kandahar Reserve	87,6	119,6	99,1
...		Reserve for Frontier Lines	520,0	...	...
3,573,2			3,442,1	4,039,1	3,940,3
158,7	VII.—Madras	Caddapah-Nellore	179,4	206,1	204,4
408,5		Bellary-Kistna	500,0	327,3	355,8
8,5		Dharmaveram Extension	3,4	2,9	2,7
6,8		Pakal-Villupuram	4,0	5,4	5,1
...		Bezvada to Hyderabad Frontier	100,0	1,0	...
582,5			786,8	542,7	568,0
2	VIII.—Bombay	Dhond and Manmad	8,5	2,9	2,1
5,801,8		GRAND TOTAL	5,227,1	5,371,5	5,323,1
589,0		*Deduct*—Famine, Relief and Insurance—Protective Railways	*500,0*	*200,0*	*200,0*
500,0		*Deduct*—Frontier Railways	...	...	...
4,712,8		Net Charge against State Railways—Construction not charged to Revenue	4,727,1	5,171,5	5,123,1
		Distributed as under—			
2,363,1		India	2,327,1	3,328,3	3,305,2
1,787,2		England	1,800,0	1,344,0	1,321,1
562,5		Exchange	600,0	499,2	496,8
4,712,8		Total, as above	4,727,1	5,171,5	5,123,1

RESULTS.

	Actuals. More.	Actuals. Less.
Outlay in India, including Exchange—		
Actuals with Actuals of previous year	876,4	...
" Budget Estimate	874,9	...
" Revised Estimate	...	25,5
Outlay in England—		
Actuals with Actuals of previous year	...	466,1
" Budget Estimate	...	478,9
" Revised Estimate	...	22,9

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

264. For the first time this year the outlay on each line includes the exchange chargeable to it, and the total addition on this account in the actuals is 496,8. For the purposes of this report it will be convenient to divide the outlay into two parts comprising respectively the expenditure in India and in England. As regards the expenditure in India the increase over the actuals of 1885-86 is owing chiefly to the vigorous prosecution of works on the Frontier Railways, including the Sutlej Bridge at Ferozepore and the Sind-Sagar Railway in view to the early completion of the several projects. It should also be noted that in 1885-86, a sum of fifty lakhs was deducted from this head and charged off to Frontier Railways under 37.—*Construction of Railways (charged against Revenue in addition to that under Famine Insurance)*. During the year under review no such allowance was provided for. Again, the charge in the previous year to 34.—*Construction of Protective Railways* by reduction from this head, was nearly thirty-nine lakhs in excess of the similar transfer in 1886-87. Against these additions may be set off a refund of about forty-seven lakhs by the Indian Midland Railway Company, credited to this head in 1885-86 on account of the Cawnpore-Kalpi and Jhansi-Manikpur Railways transferred to that undertaking.

265. The whole of the grants and outlay under Protective Railways, Frontier Railways and State Railways Capital are, as explained in last year's report, dealt with together in the above statement in the first instance. During the year under review, the total cost of Frontier lines was finally borne by this head, but 200,0 on account of Protective Railways was deducted from the total expenditure of the year and transferred to the head 34.—*Construction of Protective Railways.*

266. The Budget Estimate of 1886-87 was prepared for a total outlay of 5,227,1, made up as follows:—

Amount approved by the Secretary of State, in Finance Despatch No. 367 of the 10th December 1885	...	4,467,5
Addition approved by Finance Department on account of proposed short outlay on Special Defence Works . .	...	150,0
Contribution by the Government of the N.-W. P. and Oudh from surplus provincial balances, towards outlay on Railways in those Provinces, classed as *Productive Public Works* .	...	16,6
Exchange on English Stores	645,0	
Deduct—Estimated Exchange on English Stores paid for in previous years, likely to be issued to Revenue in 1886-87 .	*52,0*	593,0
Total .	...	5,227,1

267. This included 500,0 shewn under *Construction of Protective Railways*, originally provided from ordinary revenues.

268. The detailed distribution of the sum of 5,227,1 is given in the last page, but these arrangements were modified during the year according to the exigencies of the various undertakings. At the time the Revised Estimate was prepared, the grant for outlay stood at 5,470,4, as under—

Amount approved by the Secretary of State, in Finance Despatch No. 367, dated 10th December 1885, as above	4,467,5
Addition approved by the Finance Department on account of Estimated short outlay on Defence Works, as above	150,0
Additional grant sanctioned by Finance Department in letter No. 2469 dated 10th August 1886 (less 30,0 subsequently surrendered by the Public Works Department) for capital outlay on the Sind-Pishin State Railway, Sibi-Quetta Section	142,5
Additional grant sanctioned by the Finance Department, in letter No. 3834 of 22nd October 1886, for outlay on the Sind-Sagar State Railway, Western Section	100,0
Additional grant sanctioned by the Finance Department for outlay on the Tounghoo-Mandalay Extension	200,0
	5,060,0
Less—Outlay likely to be incurred on the railway from Bezvada to the Hyderabad Frontier during 1886-87, from funds advanced by His Highness the Nizam's Guaranteed Railway, to be refunded to that Company in 1887-88. This amount was surrendered, as it was available for other purposes	*27 5*
Total grant from Imperial Funds excluding Exchange	5,032,5
Add—Estimated Exchange on English outlay during 1886-87 . .	490,0
Carried over .	5,522,5

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

Brought forward .	5,522,5
Deduct—Estimated Exchange on English stores paid for in previous years, likely to be issued to Revenue in 1886-87	*34,3*
Total grant from Imperial Funds (including Exchange) . . .	5,488,2
Owing to transfer of Rolling stock and plant from the Cawnpore-Achnera Railway, the transactions of the State Railways, in the N.-W. P. and Oudh, it was estimated would result in a *net credit which would revert to Provincial Funds of*	—*17,8*
Leaving the balance of the Grant under this head at	5,470,4

269. The Revised Estimate was cast at 5,371,5 or 98,9 less than the grant available, as it was considered that the full amount could not be expended during the year. Of this amount, 200,0 was shewn under 34—*Construction of Protective Railways*, and the balance, 5,171,5, under the head 47—*State Railways, Construction.* The grant of 5,171,5 was distributed afresh in the Revised Estimate as will be seen from the figures in page 114, and it is necessary now to explain the difference between the Actuals and the Revised. This difference is a net saving of 25,5 in the Indian outlay is not large including exchange, and the following are more important variations comprised in it.

	Accounts, less than Revised Estimate.			Accounts, more than Revised Estimate.		
	India.	England.	Total.	India.	England.	Total.
Rajputana-Malwa	22,3	...	22,3	...	...	...
North-Western	...	...	...	32,9	—*32,8*	1
Sind-Pishin, Darwaza-Quetta	...	...	..	14,2	7	14,9
Sind-Sagar, Eastern Section . . .	12,5	19,9	32,4	...	...	...
Bolan	28,2	...	28,2	...	...	...
Sind-Pishin, Bostan-Gulistan . . .	...	...	...	20,7	—*5,6*	15,1

270. The lapse on the Rajputana-Malwa Railway is owing chiefly to short expenditure on various sub-heads and works, owing to the progress of outlay having been overestimated. Under Rolling Stock there was a large lapse, due to the non-receipt from England of iron-work for Carriage and Wagon Stock, and to credits realized for transfer of stock to the Bolan and Tirhoot Railways, after the Revised Estimate had been passed. The excess on the North-Western Railway represents the value of Plant and Stores taken over from the Bolan Railway under orders of Government issued after the Revised Estimate had been disposed of, and larger payments for firewood than anticipated. The credits from Revenue for stores issued for renewals also fell short of expectations. The excess on the Darwaza-Quetta Section of the Sind-Pishin State Railway is owing to store charges brought to account, which were not foreseen when the Revised Estimate was framed, and to the rates for the carriage of permanent-way over the Bolan Railway having proved higher than anticipated. The lapse on the Sind-Sagar Railway, Eastern Section, is attributed to the charge for Exchange having fallen short of expectations, and to the provision for Land and Indian outlay on Rolling Stock not having been worked up The lapse on the Bolan Railway is the result of a revision of allocation of expenditure between the Public Works and Military Departments, under which a considerable sum was credited to the former, and the transfer to the North-Western Railway of the stores and suspense balance under orders issued by Government after the Revised Estimate had been dealt with. The excess on the Bostan-Gulistan Section of the Sind-Pishin State Railway, is attributed chiefly to the higher rates charged for carriage of permanent-way over the Bolan Railway, and to a debit made against the grant, by credit to *Deposits*, of liabilities for work done by contractors. These liabilities are being cleared off during 1887-88 by cash payments to the contractors concerned and debit to *Deposits.*

171. The diminished outlay in England is due to the demands for Railway Stores being much smaller than was indicated when the estimate was framed.

48.—Irrigation Works.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	BELUCHISTAN—			
...	Khushdil Khan reservoir	...	7,0	7,6
	BENGAL—			
46,8	Orissa Canals	64,0	54,8	43,5
1,0	Midnapore Canal	3,0	1,2	5
16,1	Sone Canals	20,0	19,0	13,6
63,9	Carried over .	87,0	82,0	64,6

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

49.—Irrigation Works—*continued.*

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
63,9	Brought forward ..	87,0	82,0	64,6
	N.-W. PROVINCES AND OUDH—			
2,3	Ganges Canal	24,6	12,4	3,6
87,5	Lower Ganges Canal	124,0	169,1	157,4
1,8	Agra Canal	8,2	8,5	8,7
3,6	Eastern Jumna Canal	6,9	5,1	1,1
	PUNJAB—			
18,9	Western Jumna Canal	28,2	27,1	25,1
11,9	Bari-Doab Canal	15,6	7,1	6,3
88,2	Sirhind Canal	84,2	96,5	94,5
55,2	Chenab Canal	60,4	41,0	37,0
32,9	Other Works	18,4	26,1	27,2
	MADRAS—			
30,9	Godavari Delta	33,6	23,5	15,1
36,2	Kistna	48,0	45,0	35,7
51,5	Sangam Anicut System	37,7	34,7	26,0
2,1	Kurnool Canal	...	...	—4
30,8	Other Projects	31,2	25,6	21,9
	BOMBAY—			
1,7	Desert Canal	6,4	4,4	3,4
4,3	Begari Canal	...	2,0	1,9
26,4	Eastern Nara Works	32,9	17,7	15,6
6,2	Mutha Canals	...	...	...
6,2	Other Projects	3,0	3,2	2,7
...	RESERVE	49,7	...	...
562,5	TOTAL OUTLAY .	700,0	631,0	547,4
	This includes—			
6,6	Outlay in England	...	4,0	2,0
2,0	Exchange	...	1,5	8

RESULTS.	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	15,1
„ Budget Estimate	...	152,6
„ Revised Estimate	...	83,6

272. The outlay in 1886-87 was 15,1 less than that in 1885-86, as the local authorities found it impossible to utilise the grants.

273. The Budget was framed for the fixed annual grant of 700,0, but, owing to inability to spend the money, the Revised Estimate reduced the probable expenditure by 69,0, but even the reduced estimate has proved to be in excess of requirements by 83,6.

Special Defence Works.

	1886-87. Budget.	Revised.
India	235,0	130,3
England	155,0	127,5
Exchange	51,7	47,4
TOTAL .	441,7	305,2

See page 106.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded.*

50.—Capital Charge involved in Redemption of Liabilities.

1885-86. Accounts.		1886-87. Budget.	Revised.	Accounts.
	EAST INDIAN RAILWAY—			
545,0	India 3½ per cent. stock issued in redemption of portion of East Indian Railway annuity and debenture stock	...	2,9	2,9
	EASTERN BENGAL RAILWAY—			
541,0	India 3½ per cent. stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. debenture stock	...	...	...
	SIND, PUNJAB AND DELHI RAILWAY—			
...	India 3½ per cent. stock issued in redemption of portion of Sind, Punjab and Delhi Railway annuity	4,844,2	4,911,6	4,911,6
1,086,0	TOTAL .	4,844,2	4,914,5	4,914,5

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	3,828,5	...
„ Budget Estimate	70,3	...
„ Revised Estimate	...	...

274. These figures were brought into the Estimates and Accounts from advices sent out by the Secretary of State. The large increase over the payments of the previous year is due to the redemption by the Secretary of State of a large portion of the Sind, Punjab and Delhi Railway annuity.

Section O.—PERMANENT DEBT.

	1886-87. Budget.	Revised.	Accounts.
INDIA—			
Incurred	1,201,0	1,201,5	1,208,9
Discharged	1,220,1	1,176,1	1,192,3
NET INDIA	—19,1	+25,4	+16,6
ENGLAND—			
Redemption of East Indian Railway Annuity	...	2,9	2,9
Redemption of Sind, Punjab and Delhi Railway annuity	4,844,2	4,911,6	4,911,6
India 3 per cent.: Money raised by the issue	5,000,0	5,207,5	5,207,5
Total incurred	9,844,2	10,122,0	10,122,0
Discharged	409,7	409,7	411,0
NET ENGLAND	9,434,5	9,712,3	9,711,0
NET BOTH	+9,415,4	+9,737,7	+9,727,6

275. See paragraph 59 under B Interest on debt. In that paragraph against the India 3 per cent., the sum of R6,000,0 was entered, that being the amount of stock issued. Here 5,207,5 are stated as that is the actual amount received, the stock having been issued at a discount.

Section P.—UNFUNDED DEBT.

	1886-87. Budget.	Revised.	Accounts.
Special Loans	...	—2	—2
Treasury Notes and Service Funds, India	+58,4	+50,6	+55,2
Savings Bank Deposits	+419,8	+660,2	+720,8
	+478,2	+710,6	+775,8

276. The—2 under Special Loans are the Capitalized values of certain small pensions under the 1st Oudh loan. There are now very few Treasury Notes, and the Service Fund Deposits refer mainly to the Bengal and Bombay Uncovenanted Funds, whose deposits during the year amounted to 51,0 and 5,4 respectively. The Estimate of *Savings Bank Deposits* was too low. During the year under review the net deposits in Railway Banks amounted to 7,1, in the Civil Engineer's Provident Fund to 19,9, in the Military Banks to 2,3, and in the Post Office Banks about 2,000,1 including transfers from the Presidency and the late District Savings Banks.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1886-87. Revised.			Accounts.		
INDIA—									
Provincial Balances (net)			—975,4			— 577,3			+ 35,7
Commission for the Reduction of Debt (Indian Account)	749,0	—5=	+ 748,5	...	...	...	...	...	...
Excluded Local Funds	596,4	—594,2=	+ 2,2	630,5	—666,9=	—36,4	678,8	—717,3=	— 38,5
Political, Railway and Military Prize Funds	54,9—	50,0=	+ 4,9	36,6	—46,4=	—9,8	41,5	—49,4=	— 7,9
Departmental and Judicial Deposits	15,043,9—	15,210,8=	— 166,9	14,472,8—	14,443,7=	+29,1	14,959,7—	14,915,1=	+ 44,6
Advances	7,699,2 —	7,818,6=	— 119,4	6,544,6—	6,686,9=	—142,3	6,913,4—	7,028,7=	— 115,3
Suspense Accounts	11,5	—20,1=	— 8,6	21,6	—72,6=	—51,0	148,3	—132,5=	+ 15,8
Exchange on Remittance Accounts	...	...	+ 1,247,5	1,380,2	... =	+ 1,380,2	1,362,4		+ 1,362,4
Miscellaneous	35,5	—34,8=	+ 7	70,7	—43,5=	+27,2	63,6	—62,5=	+ 1,1
ENGLAND	3,0	—3,0=		16,6	—8,1=	+8,5	13,6	—6,3=	+ 7,3
TOTAL			+ 733,5			+628,2			+ 1,305,2

277. The first two items have been explained in para. 261. The *Excluded Local Funds* are banking accounts and are not susceptible of detailed explanation. The operations of the *Political, Railway and Military Prize Funds* have turned out very much as was anticipated in the budget. The heads *Deposit, Advances and Suspense Accounts and Miscellaneous* are uncertain quantities which it is difficult to forecast. In this year they do not present any special features requiring notice. The particulars of the net credit under *Exchange on Remittance Accounts* are given below. The amount 7,3 entered against England includes an exceptional receipt, being unclaimed interest repaid by the Eastern Bengal and Sind, Punjab and Delhi Railway Companies, and by the Madras Irrigation and Canal Company, consequent on the purchase of the several undertakings by the State.

Sterling Liabilities increased.	Sterling amount.	Exchange. Cr.	Dr.
Permanent debt	4,796,4	1,803,8	
Other debt heads	7,3	2,7	
Receipts from Railway Companies to be repaid hereafter.			
Guaranteed Railways	517,5	194,6	
Subsidized Railways	1,618,6	608,7	
Payments to Railway Companies for recovery hereafter —*Guaranteed Railways*	—34,9		13,1
Payments to Railway Companies against Receipts from them in previous years.			
Guaranteed Railways	—10,8		4,1
Subsidized Railways	—2,774,8		1,021,8
Increase in the English cash balance	—554,2		208,4
TOTAL		2,609,8	1,247,4
Net		1,362,4	

Section R.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

	1886-87. Budget.	Revised.	Accounts.
India	484,4—1,382,0	1,085,2—1,012,7	1,136,1—1,053,3
	—897,6	72,5	82,8

278. These figures represent transactions of great magnitude which it is difficult to estimate. The loans made amounted to 328,7 less than the estimate, and this difference is spread over all the Provinces, but is greatest in Bengal where the Calcutta Port Trust did not draw the full amount sanctioned for it. The loans repaid amounted to 651,7 more than was anticipated, and here the excess is mainly in India, Bengal and Madras. In India it represents the amount repaid by the Gwalior Durbar after the death of His Highness the Maharajah, in Bengal, large instalments on account of the Hughly Bridge, and in Madras, the sum realised from the Southern Mahratta Railway Company in respect of the Mysore line, by which the debt of that State was liquidated.

	Amount advanced.	Amount repaid.
Loans to Native States	16,0	907,3
Advances for Ceylon Cable	...	1,8
Loans to Presidency Corporations and Port Trusts	915,4	92,7
Do. Mofussil Municipalities	13,8	19,7
Do. Port Fund	4	...
Do. District and other Local Committees	85,1	4,5
Do. Landholders and other Notabilities	22,6	110,1
TOTAL	1,053,3	1,136,1

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1886-87.			England, 1886-87.			Total, 1886-87.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies.									
B. B. & C. I.	+32,1	+103,1	+122,6	—115,0	—166,2	—157,5	—82,9	—57,1	—34,9
G. I. P.	+275,0	+275,0	+317,9	—340,0	—1,121,7	—102,6	—265,0	—846,7	+215,3
M.	+289,7	+339,2	+355,7	—200,0	—323,2	—308,8	+89,7	+16,0	+46,9
O. & R.	—280,0	—240,0	—226,2	+474,0	—631,0	+352,0	+194,0	—871,0	+125,8
S. P. & D.	...	...	...	...	—10,7	—10,8	...	—10,7	—10,8
S. I.	+24,0	+52,7	+50,4	+16,0	+67,7	+79,1	+40,0	+120,4	+129,5
	340,8	530,0	+620,4	—365,0	—2,179,1	—148,6	—24,2	—1,649,1	+471,8
Subsidised Companies.									
S. M.	—776,3	—1,593,3	—1,661,4	—278,1	—88,3	—67,8	—1,054,4	—1,681,6	—1,729,2
I. M.	—1,298,4	—783,4	—774,2	—785,0	—279,0	—271,4	—2,083,4	—1,062,4	—1,045,6
B. Central	...	...	+5,7	...	—1,8	...	...	—1,8	+5,7
B. Nagpur	...	...	—2,8	...	+750,0	+1,615,7	...	+750,0	+1,612,9
	—2,074,7	—2,376,7	—2,432,7	—1,063,1	+380,9	+1,276,5	—3,137,8	—1,995,8	—1,156,2
TOTAL	—1,733,9	—1,846,7	—1,812,3	—1,428,1	—1,798,2	+1,127,9	—3,162,0	—3,644 9	—684,4

Section S.—CAPITAL OF RAILWAY COMPANIES—*continued.*

279. The whole of these are net amounts. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the companies with the Secretary of State less payments made therefrom. These amounts are subject to large fluctuations, and in the present year the accounts have turned out better than the estimate by 2,477,6. Of this sum 279,6 is better in the Indian account of guaranteed companies, about half being due to smaller advances and the rest to larger credits for Revenue stores. The difference is spread over all the Companies and does not call for special notice. 358,0 is worse than the estimate in the Indian account of subsidized Companies, the Southern Mahratta Company having drawn 885,1 more than was anticipated largely on account of the Mysore line, while the Indian Midland took 524,2 less as the works were not carried out to the extent expected. The difference of 2,556,0 in the English account is made up of the following amounts. The arrangements with the Bengal-Nagpur Railway Company were only concluded in February 1887, while the diminished payments in discharge of debentures is attributable to the renewal of certain debentures of the Great Indian Peninsula Railway :—

Excess received on account of Subscribed Capital from—		
Bengal-Nagpur Railway Company		1,655,7
Indian Midland Railway Company		122,4
Southern Mahratta Railway Company		205,3
Great Indian Peninsula Railway Company		174,3
South Indian Railway Company		47,0
Rohilkund and Kumaon Railway Company		20,0
Excess received on account of transfer fees and miscellaneous refunds		4,4
Short payment on account of Debentures discharged		40,4
Short payment on account of stores, establishment charges, &c.		434,0
		2,703,5
Deduct short received on account of subscribed Capital from—		
Madras Railway Company	140,0	
Oudh and Rohilkhand Railway Company	7,5	
		147,5
Net as above		2,556,0

Section T.—REMITTANCES.

	Budget.	1886-87. Revised.	Accounts.
Money Order (net)	...	...	+19,8
Other Local Remittances (net)	...	+9,9	+11,2
Other Departmental Accounts (net)	—9,1	+5	—12,2
Accounts between Civil and other Departments (net)—			
Post Office	...	...	—14,8
Telegraph	...	...	+3
Marine	...	...	+4,6
Military	...	...	+95,3
Public Works	...	+1,045,3	+113,2
Remittance Account between England and India (net)	—126,3	+22,6	+19,1
TOTAL	—135,4	+1,078,3	+236,5

280. The use of money orders is steadily increasing as shewn by the figures entered below and the small credit under the head represents unpaid orders at the close of the year. The figures under Accounts between Civil and other Departments and under Remittance account between England and India are satisfactory and shew that the outstandings are well looked after.

		Issued.	Paid.
1883-84	Money order transactions	7,313,4	7,289,0
1884-85		8,192,8	8,197,0
1885-86		9,312,4	9,298,4
1886-87		10,538,9	10,519,1

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1886-87. Revised.	Accounts.
Drawings	13,331,4	12,000,0	12,136,3
Payments	13,331,4	11,948,1	12,177,7

281. The following bills were drawn during the year by the Secretary of State :—

	£	Rx.	Rate in Pence.
On account of allotments in April 1886	1,179,1	1,585,0	17·85
" " May "	158,8	217,0	17·81
" " June "	409,4	562,4	17·73
" " July "	471,9	671,4	17·54
" " August "	1,201,7	1,766,8	17·09
" " September "	1,274,0	1,811,2	17·03
" " October "	672,7	929,9	17·07
" " November "	786,2	1,060,1	17·16
" " December "	1,355,5	1,836,3	17·26
" " January 1887	1,761,4	2,347,7	17·39
" " February "	1,127,5	1,511,3	17·45
" " March "	1,738,1	2,401,2	17·44
	12,136,3	16,700,3	17·44

282. During the year the demand for bills and transfers was less than had been expected, and as money in excess of the estimate was obtained from the Railway Companies, the sale was not pressed.

283. The payment account of the year may be stated as follows: —

	£	Rx.
Bills of 1885-86 outstanding on 1st April 1886	312,7	418,0
Bills drawn in 1886-87 as entered above	12,136,3	16,700,3
Total bills for payment	12,449,0	17,118,3
Bills paid in 1886-87	12,177,7	16,738,3
Bills outstanding on 1st April 1887	271,3	380,0

Section V.—CASH BALANCE.

	Budget.	1886-87. Revised.	Accounts.
Balance on 1st April 1886	17,179,9	17,481,1	17,481,1
Balance on 31st March 1887	13,081,2	15,093,7	18,476,6
Increase (+) or decrease (—) of balance on 31st March 1887	—4,098,7	—2,387,4	+995,5

284. This difference between the estimate and the accounts is distributed between India and England in the following proportions :—

	Budget.	1886-87. Revised.	Accounts.
India	—1,784,5	+262,1	+441,3
England	—2,314,2	—2,649,5	+554,2
TOTAL	—4,098,7	—2,387,4	+995,5

Budget Estimates . . . . . 1886-87.

Revised Estimates . . . . . 1886-87.

Accounts . . . . . 1886-87.

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[Rx. 1 is recorded for every 10 rupees in respect of

	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1885-86.	BUDGET ESTIMATE, 1886-87.	REVISED ESTIMATE, 1886-87.	ACCOUNTS, 1886-87.
Revenue—					
Principal Heads of Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	...	22,592,371	22,760,300	22,610,500	23,055,724
Opium	...	8,942,515	9,227,600	8,898,900	8,942,976
Salt	...	6,345,128	6,392,500	6,538,600	6,657,644
Stamps	...	3,663,174	3,694,400	3,721,100	3,751,280
Excise	...	4,152,136	4,134,800	4,265,600	4,375,174
Other Heads	A	6,747,001	7,715,500	7,631,000	7,699,333
TOTAL, PRINCIPAL HEADS	"	52,442,325	53,925,100	53,665,700	54,482,131
Interest	"	698,982	644,200	680,900	670,548
Post Office, Telegraph, and Mint	"	1,965,860	1,914,100	1,976,700	2,027,482
Receipts by Civil Departments	"	1,427,406	1,433,800	1,454,200	1,461,658
Miscellaneous	"	1,077,809	763,100	831,400	848,274
Railways	"	13,684,084	13,975,000	14,266,900	14,477,759
Irrigation	"	1,588,278	1,621,600	1,594,800	1,656,705
Buildings and Roads	"	615,581	680,100	690,800	727,574
Receipts by Military Departments	"	963,872	841,700	910,300	985,003
TOTAL REVENUE	...	74,464,197	75,798,700	76,071,700	77,337,134
Extraordinary Receipts—					
Assets of the Bengal Civil Fund	...	1,908,469			...
" Madras Civil Fund	...	2,257,000			...
" Bombay City Police Superannuation Fund	...	30,930			...
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	3,584,979	9,415,400	9,737,700	9,727,538
Unfunded Debt (net Incurred)	"	...	478,200	710,600	775,845
Deposits and Advances (net)	"	3,392,767	733,500	628,200	1,305,177
Loans to Municipalities, Native States, &c. (net Recoveries)	"	102,720	...	72,500	82,826
Capital of Railway Companies (net Receipts)	"	4,150,924	...	...	...
Remittances (net)	"	410,512	...	1,078,300	236,551
Secretary of State's Bills drawn	"	10,292,692	13,331,400	12,000,000	12,136,279
TOTAL RECEIPTS	...	100,595,190	99,757,200	100,299,000	101,601,350
Balance on 1st April—India	...	12,540,532	12,401,932	12,754,478	12,754,478
England £	...	2,249,378	4,777,978	4,726,585	4,726,585
GRAND TOTAL	...	115,385,100	116,937,110	117,780,063	119,082,413

Accounts and Estimates.

transactions *in India* including those of "Exchange."]

	For details, *vide* Abstract.	DISBURSEMENTS.			
		Accounts, 1885-86.	Budget Estimate, 1886-87.	Revised Estimate, 1886-87.	Accounts, 1886-87.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Expenditure—					
Direct Demands on the Revenues	B	9,805,278	9,675,200	9,786,000	9,746,191
Interest	"	4,330,861	4,250,300	4,307,700	4,310,403
Post Office, Telegraph, and Mint	"	2,292,961	2,227,500	2,171,800	2,145,262
Salaries and Expenses of Civil Departments	"	12,243,689	12,354,900	12,650,100	12,638,516
Miscellaneous Civil Charges	"	4,634,598	4,848,600	4,723,000	4,701,057
Famine Relief and Insurance	"	1,500,000	1,361,300	311,900	309,020
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	632,055	109,200	187,900	183,077
Railway Revenue Account	"	14,415,797	15,696,700	15,700,600	15,666,427
Irrigation	"	2,303,747	2,352,900	2,396,400	2,310,654
Buildings and Roads	"	4,485,276	5,449,300	5,342,500	5,201,767
Army Services	"	20,097,779	18,266,000	19,070,600	19,525,042
Special Defence Works	"	...	...	...	325,626
Total Expenditure, Imperial and Provincial	...	76,742,041	76,591,900	76,648,500	77,123,042
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	739,024	1,300	87,500	359,147
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—215,142	—976,700	—664,800	—323,482
Total Expenditure charged against Revenue	...	77,265,923	75,616,500	76,071,200	77,158,707
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	5,275,364	5,427,100	5,802,500	5,670,484
Special Defence Works	...	...	441,700	305,200	...
Capital charge involved in Redemption of Liabilities	End of B	1,086,045	4,844,200	4,914,500	4,914,546
Debt, Deposits, and Advances—					
Unfunded Debt (net discharged)	C	3,283,959	...	...	...
Deposits and Advances (net)	"	..	..	...	...
Loans to Municipalities, Native States, &c. (net Payments)	"	...	897,600	...	...
Capital of Railway Companies (net Payments)	"	...	3,162,000	3,644,900	684,373
Remittances (net)	"	...	135,400	...	...
Secretary of State's Bills paid	"	10,992,746	13,331,400	11,948,100	12,177,689
Total Disbursements	...	97,904,037	103,855,900	102,686,406	100,605,799
Balance on 31st March—India	...	12,754,478	10,617,432	13,016,578	13,195,785
England £	...	4,726,585	2,463,778	2,077,065	5,280,829
GRAND TOTAL	...	115,385,100	116,937,110	117,780,063	119,082,413

Revenue	74,464,197	75,798,700	76,071,700	77,337,134
Expenditure chargeable thereon	77,265,923	75,616,500	76,071,200	77,158,707
Surplus (+) or Deficit (—)	—2,801,726	+182,200	+500	+178,427

Abstract A.—*Details*

[Rx. 1 is recorded for every 10 rupees, in respect of
The figures in thick type are those

HEADS OF REVENUE.	Budget Estimate, 1886-87.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Principal Heads of Revenue—						
I.—Land Revenue	14,254,800	8,363,300	142,200	...	...	22,760,300
II.—Opium	9,227,600	...	...	...	...	9,227,600
III.—Salt	6,354,600	37,900	...	...	...	6,392,500
IV.—Stamps	1,873,100	1,821,300	...	...	...	3,694,400
V.—Excise	2,101,600	2,030,000	3,200	...	...	4,134,800
VI.—Provincial Rates	2,100	643,900	2,263,100	...	...	2,909,100
VII—Customs	1,006,300	166,900	...	...	...	1,173,200
VIII.—Assessed Taxes	1,200,600	257,500	...	...	...	1,458,100
IX.—Forest	562,700	590,600	...	...	...	1,153,300
X.—Registration	155,300	154,500	...	...	...	309,800
XI.—Tributes from Native States	712,000	...	...	...	...	712,000
Total	37,450,700	14,065,900	2,408,500	...	...	53,925,100
B.—XII.—Interest	599,500	14,700	16,700	10,000	3,300	644,200
C.—Post Office, Telegraph, and Mint—						
XIII.—Post Office	1,151,400	2,700	3,000	...	...	1,157,100
XIV.—Telegraph	563,800	400	...	8,800	2,900	575,900
XV.—Mint	181,100	...	...	...	...	181,100
Total	1,896,300	3,100	3,000	8,800	2,900	1,914,100
D.—Receipts by Civil Departments—						
XVI.—Law and Justice: Courts of Law	22,300	273,600	100	...	...	296,000
XVI.—Law and Justice: Jails	36,500	243,500	...	...	...	280,000
XVII.—Police	5,300	299,000	17,900	...	...	322,200
XVIII.—Marine	71,800	112,800	200	...	...	184,800
XIX.—Education	1,200	144,700	57,900	...	...	203,800
XX—Medical	100	40,200	14,900	2,000	600	57,800
XXI.—Scientific and other Minor Departments	26,100	50,600	11,800	500	200	89,200
Total	163,300	1,164,400	102,800	2,500	800	1,433,800
E.—Miscellaneous—						
XXII.—Receipts in aid of Superannuation, &c.	235,200	29,300	100	96,400	32,100	393,100
XXIII.—Stationery and Printing	31,600	39,900	...	...	...	71,500
XXIV.—Exchange	...	...	..	...	...	...
XXV.—Miscellaneous	50,900	143,300	100,300	3,000	1,000	298,500
Total	317,700	212,500	100,400	99,400	33,100	763,100
H.—Railways—						
XXVI.—State Railways (gross Earnings)	9,798,500	1,042,700	...	200	100	10,841,500
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,133,500	...	...	...	...	3,133,500
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...
Total	12,932,000	1,042,700	...	200	100	13,975,000
J.—Irrigation—						
XXIX.—Major Works: Direct Receipts	339,800	581,500	...	...	...	921,300
Portion of Land Revenue due to Irrigation	555,700	...	...	...	...	555,700
XXX.—Minor Works and Navigation	29,000	114,200	1,400	...	...	144,600
Total	924,500	695,700	1,400	...	...	1,621,600
K.—Buildings and Roads—						
XXXI.—Military Works	188,100	...	...	...	...	188,100
XXXII.—Civil Works	7,900	315,800	139,600	21,500	7,200	492,000
Total	196,000	315,800	139,600	21,500	7,200	680,100
L.—Receipts by Military Departments—						
XXXIII.—Army: Effective	744,900	...	...	33,000	11,000	788,900
Non-Effective	48,100	...	...	3,500	1,200	52,800
Total	793,000	...	...	36,500	12,200	841,700
TOTAL REVENUES	55,273,000	17,514,800	2,772,400	178,900	59,600	75,798,700

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

of Revenue.

transactions in India, including those of "Exchange."]
which appear in the General Account.

Revised Estimate, 1886-87.						Accounts, 1886-87.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
13,964,600	8,520,700	125,200	...	...	22,610,500	14,106,066	8,819,108	130,550	...	...	23,055,724
8,898,900	...	...	...	...	8,898,900	8,942,976	..	...			8,942,976
6,505,000	33,600	...	...	..	6,538,600	6,621,128	36,516	...			6,657,644
1,883,500	1,837,600	...	...	...	3,721,100	1,898,364	1,852,916	...			3,751,280
2,164,900	2,097,300	3,400	...	...	4,265,600	2,225,101	2,147,009	3 064			4,375,174
1,300	639,500	2,302,800	...	...	2,943,600	1,376	649,340	2,349,145			2,999,861
1,043,700	168,200	...	...	...	1,211,900	1,072,817	173,476	...			1,246,293
1,095,000	253,100	...	...	...	1,348,100	1,103,300	251,435	...			1,354,735
525,500	613,100	...	...	...	1,138,600	501,518	602,452	...			1,103,970
149,900	148,000	...	...	...	297,900	150,555	148,504	...			299,059
690,900	...	...	...	...	690,900	695,415	...	...			695,415
36,923,200	14,311,100	2,431,400	...	...	53,665,700	37,318,616	14,680,756	2,482,759	...	...	54,482,131
593,300	16,100	16,700	40,000	14,800	680,900	578,627	16,997	18,021	41,352	15,551	670,548
1,161,700	2,800	1,800	...	...	1,166,300	1,149,565	2,322	2,420	...	...	1,154,307
640,700	300	...	9,500	3,500	654,000	679,179	416	...	9,558	3,594	692,747
156,400	...	...	...	...	156,400	180,346	...	...	60	22	180,428
1,958,800	3,100	1,800	9,500	3,500	1,976,700	2,009,090	2,738	2,420	9,618	3,616	2,027,482
20,300	281,700	100	...	...	302,100	56,249	530,866	81	...	...	587,196
45,900	256,200	...	...	...	302,100						
10,700	269,200	42,000	...	...	321,900	11,836	257,287	46,740	...	...	315,863
57,600	112,800	100	...	...	170,500	83,126	116,866	37	...	...	200,029
1,300	137,900	65,800	...	...	205,000	1,417	141,808	65,170	...	...	208,395
100	43,300	11,700	2,500	900	58,500	16	49,030	12,141	2,488	936	64,611
35,800	46,200	11,300	600	200	94,100	27,797	46,712	14,229	600	226	85,564
171,700	1,147,300	131,000	3,100	1,100	1,454,200	176,441	1,142,569	138,398	3,088	1,162	1,461,658
231,300	32,700	100	102,600	38,100	404,800	223,735	34,429	80	102,769	38,648	399,661
53,900	44,000	...	...	...	97,900	49,545	47,271	...	...	..	96,816
...	...	...	...	...	...	...	...	...	...	...	...
78,300	133,000	114,700	2,000	700	328,700	81,291	133,485	127,563	6,873	2,585	351,797
363,500	209,700	114,800	104,600	38,800	831,400	354 571	215,185	127,643	109,642	41,233	848,274
9,627,000	1,087,100	...	200	100	10,714,400	9,720,058	1,108,653	...	230	86	10,829,027
3,552,500	...	...	...	...	3,552,500	3,647,116	...	...	...	...	3,647,116
...	...	..	...	...	...	1,584	32	...	...	...	1,616
13,179,500	1,087,100	...	200	100	14,266,900	13,368,758	1,108,685	...	230	86	14,477,759
313,700	577,400	...	...	...	891,100	313,367	596,457	...	...	...	909,824
558,300	...	...	...	...	558,300	597,469	...	...	...	...	597,469
31,600	112,400	1,400	...	...	145,400	32,936	115,007	1,469	...	...	149,412
903,600	689,800	1,400	...	...	1,594,800	943,772	711,464	1,469	...	...	1,656,705
188,800	...	..	...	..	188,800	188,384		..	...	...	188,384
9,500	305,800	156,500	22,000	8,200	502,000	9,588	323,464	175,478	22,281	8,379	539,190
198,300	305,800	156,500	22,000	8,200	690,800	197,972	323,464	175,478	22 281	8 379	727,574
797,200	...	...	48,000	17,800	863,000	864,240	...	...	47,162	17,736	929,138
41,500	...	...	4 200	1,600	47,300	49,978		...	4,278	1,609	55,865
838,700	...	...	52,200	19,400	910,300	914,218	...	...	51,440	19,345	985,003
55,130,600	17,770,000	2,853,600	231,600	85,900	76,071,700	55,862,065	18,201,858	2,946,188	237,651	89,372	77,337,134

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees in

The figures in thick type are those

	Budget Estimate, 1886-87.					
	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.
A.—Direct Demands on the Revenues—						
1.—Refunds and Drawbacks	131,600	71,400	4,000	...	...	207,000
2.—Assignments and Compensations	560,700	740,300	...	...	...	1,301,000
Charges in respect of Collection, *viz.*:—						
3.—Land Revenue	412,700	2,741,200	434,100	600	200	3,588,800
4.—Opium (including cost of Production)	2,648,400	...	...	1,600	500	2,650,500
5.—Salt (including cost of Production)	395,800	100,800	...	...	...	496,600
6.—Stamps	23,300	60,800	...	51,900	17,300	153,300
7.—Excise	52,900	52,000	900	...	...	105,800
8.—Provincial Rates	...	20,700	25,900	...	...	46,600
9.—Customs	...	133,400	...	...	...	133,400
10.—Assessed Taxes	52,200	6,500	...	...	...	58,700
11.—Forest	325,200	413,900	...	2,400	800	742,300
12.—Registration	96,000	95,200	...	...	...	191,200
Total	4,698,800	4,436,200	464,900	56,500	18,800	9,675,200
B.—Interest—						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	415,400	...	...	2,603,000	867,700	3,886,100
14.—Interest on other Obligations	360,000	...	2,900	1,000	300	364,200
Total	775,400	...	2,900	2,604,000	868,000	4,250,300
C.—Post Office, Telegraph, and Mint—						
15.—Post Office	1,000,300	39,700	71,900	114,100	38,000	1,354,000
16.—Telegraph	580,800	800	...	144,200	48,100	779,900
17.—Mint	84,500	...	...	6,800	2,300	93,600
Total	1,761,600	40,500	71,900	265,100	88,400	2,227,500
D.—Salaries and Expenses of Civil Departments—						
18.—General Administration	612,400	705,600	84,000	256,600	85,500	1,744,100
19.—Law and Justice { Courts of Law	81,500	2,580,800	...	2,000	700	2,665,000
19.—Law and Justice { Jails	141,700	663,400	100	...	...	805,200
20.—Police	224,000	2,502,100	291,800	...	...	3,017,900
21.—Marine (including River Navigation)	250,500	122,700	2,400	212,500	70,800	658,900
22.—Education	15,500	855,400	455,300	200	100	1,326,500
23.—Ecclesiastical	172,400	...	...	300	100	172,800
24.—Medical	23,400	596,700	158,400	7,600	2,500	788,600
25.—Political	644,000	500	100	27,300	9,100	681,900
26.—Scientific and other Minor Departments	271,500	157,200	38,300	20,200	6,800	494,000
Total	2,437,800	8,184,400	1,030,400	526,700	175,600	12,354,900
E.—Miscellaneous Civil Charges—						
27.—Territorial and Political Pensions	644,800	...	...	22,100	7,400	674,300
28.—Civil Furlough and Absentee Allowances	6,300	...	...	220,000	73,300	299,600
29.—Superannuation Allowances and Pensions	95,500	597,800	1,500	1,608,000	536,000	2,838,800
30.—Stationery and Printing	36,200	387,400	4,200	96,300	32,100	556,200
31.—Exchange	137,700	...	...	...	...	137,700
32.—Miscellaneous	96,900	132,100	75,000	28,500	9,500	342,000
Total	1,017,400	1,117,300	80,700	1,974,900	658,300	4,848,600
F.—Famine Relief and Insurance—						
33.—Famine Relief	...	1,000	...	...	...	1,000
34.—Construction of Protective Railways	500,000	...	...	...	...	500,000
35.—Construction of Protective Irrigation Works	111,300	...	...	...	...	111,300
36.—Reduction of Debt	749,000	...	...	...	...	749,000
Total	1,360,300	1,000	...	...	...	1,361,300
Carried over	12,051,300	13,779,400	1,650,800	5,427,200	1,809,100	34,717,800

*The "Interest on Debt" is distributed as follows:—

	Budget Estimate, 1886-87.			
	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	415,400	2,603,000	867,700	3,886,100
Under Railway Revenue Account	2,409,100	517,900	172,600	3,099,600
Under Irrigation	997,800	...	...	997,800
Total	3,822,300	3,120,900	1,040,300	7,983,500

† See foot-note to Abstract A, p. 128.

of Expenditure.

respect of transactions in *India*, including those of "Exchange."]

which appear in the General Account.

Revised Estimate, 1886-87.						Accounts, 1886-87.					
India.			England.	Exchange.†	Total.	India.			England.	Exchange.†	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx	Rx.	Rx.	£	Rx.	Rx.
136,600	69,400	3,400	...	...	209,400	138,414	72,390	3,728	...	...	214,532
559,200	813,300	...	...	...	1,372,500	542,282	904,655	...	...	...	1,446,937
338,400	2,712,400	463,400	1,000	400	3,515,600	317,647	2,684,740	460,360	1,094	411	3,464,252
2,782,400	...	...	2,000	900	2,785,300	2,720,512	...	...	1,854	697	2,729,063
388,500	94,500	...	100	...	483,100	388,715	97,447	...	7	3	486,172
21,300	65,100	...	44,900	16,700	148,000	21,539	64,081	...	44,470	16,724	146,814
58,600	57,900	800	200	100	117,600	58,244	57,595	669	161	61	116,730
...	17,500	29,500	...	...	47,000	...	21,596	29,509	...	...	51,105
...	133,400	...	...	...	133,400	...	135,818	...	...	...	135,818
46,300	6,500	...	...	...	52,700	44,066	6,092	...	...	...	50,158
317,500	415,100	...	2,500	900	736,000	312,089	404,324	...	2,436	[illegible]	719,765
93,200	92,200	...	...	...	185,400	92,729	92,116	...	...	...	184,845
4,741,900	4,477,300	497,100	50,700	19,000	9,786,000	4,642,237	4,540,854	494,266	50,022	18,812	9,746,191
381,700	...	...	2,597,200	964,700	3,943,600	375,388	...	...	2,596,975	976,633	3,948,996
361,000	...	2,700	300	100	364,100	358,378	...	2,729	218	82	361,407
742,700	...	2,700	2,597,500	964,800	4,307,700	733,766	...	2,729	2,597,193	976,715	4,310,403
1,079,500	39,200	70,200	118,200	43,900	1,351,000	1,079,312	39,369	70,439	117,125	44,047	1,350,292
573,700	500	...	121,300	45,100	740,600	560,038	622	...	111,771	42,033	714,464
70,300	...	...	7,200	2,700	80,200	71,306	...	...	6,686	2,514	80,506
1,723,500	39,700	70,200	246,700	91,700	2,171,800	1,710,656	39,991	70,439	235,582	88,594	2,145,262
621,800	711,300	61,400	249,600	92,700	1,736,800	615,600	707,843	68,826	248,248	93,358	1,733,875
56,500	2,581,800	100	1,200	500	2,640,100	193,196	3,201,696	93	1,067	401	3,396,453
136,300	641,100	...	...	...	777,400						
417,700	2,519,200	314,600	...	...	3,251,500	442,526	2,527,030	315,541	...		3,285,097
374,500	124,900	3,900	229,600	85,300	818,200	404,773	122,695	3,470	230,502	86,684	848,124
15,200	840,800	435,700	400	100	1,292,200	15,844	841,783	447,105	440	165	1,305,337
160,600	...	...	300	100	161,000	158,570	..	...	300	113	158,989
21,900	573,200	151,400	7,200	2,700	756,400	23,441	572,943	150,436	7,169	2,696	756,685
709,300	100	100	30,100	11,200	750,800	713,536	57	180	29,825	11,216	754,814
280,700	128,800	24,400	23,200	8,600	405,700	274,034	132,024	25,092	20,342	7,650	459,142
2,794,500	8,121,200	991,600	541,600	201,200	12,650,100	2,841,526	8,106,071	1,010,743	537,893	202,283	12,658,516
634,500	...	...	18,400	6,900	659,800	622,524	...	...	18,287	6,877	647,688
4,100	...	...	189,000	70,200	263,300	1,787	...	...	187,742	70,603	260,132
93,300	508,000	1,500	1,587,000	589,500	2,869,300	91,276	599,583	1,624	1,575,029	592,653	2,861,065
47,100	377,600	4,000	90,700	33,500	552,900	73,890	357,831	3,941	91,826	34,533	562,030
48,000	...	...	...	...	48,000	26,302	..	...	...	...	26,302
83,800	134,100	72,700	28,500	10,600	329,700	89,700	137,834	74,476	30,398	11,432	343,840
910,800	1,109,700	78,200	1,913,600	710,700	4,723,000	905,488	1,095,248	80,041	1,904,182	716,098	4,701,057
...	600	...	...	...	600	...	518	523	...	...	1,041
200,000	...	...	...	...	200,000	200,000	...	...	...	...	200,000
111,300	...	...	...	...	111,300	107,979	..	...	...	...	107,979
...	...	...	...	...	...	...	...	...	...	...	...
311,300	600	...	...	...	311,900	307,979	518	523	...	...	309,020
11,224,700	13,748,500	1,639,800	5,350,100	1,987,400	33,950,500	11,141,652	13,782,682	1,658,741	5,324,872	2,002,502	33,910,449

Revised Estimate, 1886-87.				Accounts, 1886-87.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
381,700	2,597,200	964,700	3,943,600	375,388	2,596,975	976,633	3,948,996
2,413,000	566,000	210,200	3,189,200	2,427,448	566,049	212,871	3,202,368
994,300	...	...	994,300	992,591	...	...	992,591
3,789,000	3,163,200	1,174,900	8,127,100	3,791,427	3,163,024	1,189,504	8,143,955

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 rupees

Heads of Expenditure.	Budget Estimate, 1886-87. India. Imperial.	Provincial.	Local.	England.	Exchange.*	Total.
	Rx.	Rx.	Rx.	£	Rx.	Rx.
Brought forward	12,051,300	13,779,400	1,650,800	5,427,200	1,809,100	34,717,800
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	109,200	...	...	...	109,200
H.—Railway Revenue Account—						
38.—State Railways: Working Expenses	4,868,500	700,600	...	...	...	5,569,100
Interest on Debt	2,019,400	389,700	...	517,900	172,600	3,099,600
Annuities in purchase of Railways	...	...	...	1,725,800	575,300	2,301,100
Interest on Capital deposited by Companies	400	...	...	309,000	103,000	412,400
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	497,500	...	...	...	...	497,500
Interest	3,400	...	...	2,690,600	896,900	3,590,900
40.—Subsidized Companies: Land, &c.	50,000	19,500	...	...	...	69,500
Advances of Interest	...	...	...	27,500	9,100	36,600
41.—Miscellaneous Railway Expenditure	105,000	15,000	...	...	...	120,000
Total	7,544,200	1,124,800	...	5,270,800	1,756,900	15,696,700
J.—Irrigation—						
42.—Major Works: Working Expenses	272,300	339,400	...	...	...	611,700
Interest on Debt	509,700	488,100	...	...	...	997,800
43.—Minor Works and Navigation	539,600	198,200	2,800	2,100	700	743,400
Total	1,321,600	1,025,700	2,800	2,100	700	2,352,900
K.—Buildings and Roads—						
44.—Military Works	1,152,300	...	...	2,300	800	1,155,400
45.—Civil Works	621,000	1,952,800	1,617,100	77,300	25,700	4,293,900
Total	1,773,300	1,952,800	1,617,100	79,600	26,500	5,449,300
L.—Army Services—						
46.—Army: Effective	12,449,000	...	...	1,969,200	656,400	15,074,600
Non-Effective	839,400	...	...	1,764,000	588,000	3,191,400
Total	13,288,400	...	...	3,733,200	1,244,400	18,266,000
LL.—Special Defence Works—						
47.—Special Defence Works	...	...	...	...	...	...
Total Expenditure, Imperial and Provincial	35,978,800	17,991,900	3,270,700	14,512,900	4,837,600	76,591,900
Transfers between Provincial and Local	...	+330,000	−330,000	...	...	...
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	+100	+1,200	...	...	−975,400
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	−807,200	−169,500			
Total Expenditure charged against Revenue	35,978,800	17,514,800	2,772,400	14,512,900	4,837,600	75,616,500

	Budget Estimate, 1886-87. India.	England.	Exchange.	Total.
	Rx.		Rx.	Rx.
N.—Expenditure not charged to Revenue—				
Capital Expenditure on Railways and Irrigation Works—				
48.—State Railways	2,327,100	1,800,000	600,000	4,727,100
49.—Irrigation Works	700,000	...	...	700,000
Total	3,027,100	1,800,000	600,000	5,427,100
Special Defence Works	235,000	155,000	51,700	441,700
50.—Capital charge involved in Redemption of Liabilities	...	4,844,200	...	4,844,200

* See foot-note to Abstract A., p 128.

of Expenditure—continued.

in respect of transactions in *India*, including those of "Exchange."]

Revised Estimate, 1885-87.						Accounts, 1886-87.					
India.			England.	Exchange.*	Total.	India.			England.	Exchange.*	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
11,224,700	13,748,500	1,639,800	5,350,100	1,987,400	33,950,500	11,141,652	13,782,682	1,658,741	5,324,872	2,002,502	33,910 449
...	187,900	...	...		187,900	...	183,077	...	...	...	183,077
4,608,000	670,000	...	...	...	5,278,000	4,554,385	665,504	...	...	..	5,219,889
2,017,100	395,900	...	566,000	210,200	3,189,200	2,026,745	396,703	...	566,049	212,871	3,202,368
...	...	...	1,677,700	623,100	2,300,800	...	...	...	1,677,700	630,925	2,308,625
400	...	...	343,700	127,600	471,700	347	...	...	343,631	129,229	473,206
607,000	...	...	...	...	607,000	600,833	...	...	...	..	600,833
11,000	...	...	2,697,000	1,001,700	3,709,700	10,648	...	...	2,696,976	1,014,240	3,721,864
33,100	14,900	...	...	...	48,000	...	...	...	...	...	...
...	...	...	...	..	...	30,680	14,563	..	...	...	45,243
82,500	13,700	...	...	...	96,200	81,270	13,129	...	...	...	94,399
7,359,100	1,094,500	...	5,2[illegible]4,400	1,962,600	15,700,600	7,304,908	1,089,899		5,284,356	1,947,264	15,666,427
287,100	355,200	...	...	...	642,600	279,893	346,880	...	...	...	626,773
507,400	486,900	...	...	...	994,300	506,574	480,017	...	...	...	992,591
561,500	193,500	2,000	1,800	700	759,500	531,288	154,388	3,693	1,396	525	691,290
1,356,300	1,035,600	2,000	1,800	700	2,396,400	1,317,755	987,285	3,693	1,396	525	2,310,654
1,127,700	...	..	2,200	800	1,130,700	1,059,013	...	...	1,908	717	1,061,638
599,600	1,963,900	1,528,700	87,200	32,400	4,211,800	614,672	1,982,497	1,424,507	86,081	32,372	4,140,129
1,727,300	1,963,900	1,528,700	89,400	33,200	5,342,500	1,673,685	1,982,497	1,424,507	87,989	33,089	5,201,767
13,207,000	...	...	1,852,400	688,000	15,748,300	13,771,197	...	...	1,786,601	671,879	16,229,677
860,800	...	...	1,794,900	666,600	3,322,300	849,319	...	...	1,777,565	668,481	3,295,365
14,068,700	...	...	3,647,300	1,354,600	19,070,600	14,620,516	...	...	3,564,166	1,340,360	19,525,042
...	...	...	...	...	...	123,110	...	...	147,170	55,346	325,626
35,736,100	18,030,400	3,170,500	14,373,000	5,338,500	76,648,500	36,181,626	18,025,440	3,086 941	14,409,949	5,419,086	77,123,042
...	+311,400	−311,400	...	...	...	...	+287,978	−287,978			
...	+32,700	+54,800	...	...	−577,300	...	+206,449	+152,698	...	...	+35,665
...	−604,500	−60,300					−318,009	−5,473			
35,736,100	17,770,000	2,853,600	14,373,000	5,338,500	76,071,200	36,181,626	18,201,858	2,946,188	14,409,949	5,419,086	77,158,707

Revised Estimate, 1886-87.				Accounts, 1886-87.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
3,328,300	1,344,000	499,200	5,171,500	3,305,221	1,321,074	496,810	5,123,105
625,500	4,000	1,500	631,000	544,615	2,009	755	547,379
3,953,800	1,348,000	500,700	5,802,500	3,849,836	1,323,083	497,565	5,670,484
130,300	127,500	47,400	305,200	...	...	...	...
...	4,914,500	...	4,914,500	...	4,914,546	...	4,914,546

Abstract C.—*Details of Receipts and Disbursements*

[Rx. 1 is recorded for every 10 rupees in respect
The figures in thick type are those

	Budget Estimate, 1886-87.			Revised Estimate, 1886-87.			Accounts, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Revenue (from Abstract A)	75,560,200	178,900	75,739,100	75,754,200	231,600	75,985,800	77,010,111	237,651	77,247,762
Exchange added to Revenue . . .	59,600	...	59,600	85,900	...	85,900	89,372	...	89,372
Extraordinary Receipts .	...	...	...	...	...	...			
Total	75,619,800	178,900	75,798,700	75,840,100	231,600	76,071,700	77,099,483	237,651	77,337,134
O.—Permanent Debt incurred—									
Sterling Debt—									
India 3½ p. c. Stock	...	...		...	4,914,500		...	4,914,546	
India 3 p. c. Stock	...	...		...	5,207,500		...	5,207,446	
Debenture and Debenture Stock .	...	4,844,200		...	...		...	...	
Proposed Loan .	...	5,000,000		...	...		...	...	
Rupee Debt—									
4 p. c. Rupee Loan	...	...		1,200,000	...		1,200,000	...	
Stock Notes . .	1,000	...		1,500	...		8,860	...	
Miscellaneous .	...	...		...	...				
Proposed Loan .	1,200,000	...		...	...				
Total .	1,201,000	9,844,200	11,045,200	1,201,500	10,122,000	11,323,500			
Net .	...	...	9,415,400	...	...	9,737,700	1,208,860	10,121,992	11,330,852 9,727,538
P.—Unfunded Debt—									
Treasury Notes . .	...	...		800	...		450		
Deposits of Service Funds . . .	121,800	...		123,300	...		127,009		
Savings Bank Deposits	3,643,900	...		5,309,500	..		5,353,975		
Total .	3,765,700	...	3,765,700	5,433,600	...	5,433,600	5,481,434	...	5,481,434
Net .	...	...	478,200	...	...	710,600			775,845
Q.—Deposits and Advances—									
Balances of Provincial Allotments . .	1,300	...		87,500	...		359,147		
Commission for the Reduction of Debt .	749,000	...		...	...		...		
Excluded Local Funds .	596,400	...		630,500	...		678,794		
Political and Railway Funds . . .	54,900	...		36,600	...		41,520		
Departmental and Judicial Deposits . .	15,043,900	...		14,472,800	...		14,950,691		
Advances . . .	7,699,200	3,000		6,544,600	6,800		6,913,417	3,768	
Suspense Accounts	11,500	...		21,600	...		148,280	...	
Exchange on Remittance Accounts . .	1,247,500	...		1,380,200	...		1,362,389	...	
Miscellaneous . .	35,500	...		70,700	9,800		63,564	9,812	
Total .	25,439,200	3,000	25,442,200	23,244,500	16,600	23,261,100	24,526,802	13,580	24,540,382
Net .	...	...	733,500	...	...	628,200	...	...	1,305,177
Carried over .	106,025,700	10,026,100		105,719,700	10,370,200		108,316,579	10,373,223	

other than Revenue and Expenditure.

of transactions in India, including those of "Exchange."]
which appear in the General Account.

	Budget Estimate, 1886-87.			Revised Estimate, 1886-87.			Account, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Expenditure, Imperial and Provincial (from Abstract B)	57,241,400	14,512,900	71,754,300	56,937,000	14,373,000	71,310,000	57,294,[illegible]07	14,409,949	71,703,956
Exchange, charged as Expenditure	4,837,600	...	4,837,600	5,338,500	...	5,338,500	5,419,086	...	5,419,086
Add—Provincial Surpluses, transferred to "Deposits"	+ 1,300	...	+ 1,300	+ 87,500	...	+ 87,500	359,147	...	359,147
Deduct—Provincial Deficits, charged against "Deposits"	—976,700	...	—976,700	—664,800	...	—664,800	—323,482	...	—323,482
Total	61,103,600	14,512,000	75,616,500	61,698,200	14,373,000	76,071,200	62,748,758	14,400,[illegible]	77,1[illegible]8,707
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	3,027,100	1,800,000		3,953,800	1,348,000		3,849,836	1,323,083	
Special Defence Works	235,000	155,000		130,300	127,500		...	...	
Capital charge involved in Redemption of Liabilities	...	4,844,200		...	4,914,500		...	4,914,546	
Add—Exchange on Expenditure not charged to Revenue	651,700	...		548,100	...		497,565	...	
Total	3,913,800	6,799,200	10,713,000	4,632,200	6,390,000	11,022,200	4,347,401	6,237,629	10,585,030
O.—Permanent Debt discharged—									
Sterling Debt—									
East India bonds	...	...		...	...		...	320	
India 5 p. c. Stock	...	...		...	...		...	...	
India 4 p. c. Debentures	...	...		...	...		...	...	
India 4 p. c. Stock	...	...		...	...		...	...	
East Indian Railway Debentures	...	...		...	...		...	...	
East Indian Railway Debenture Stock	...	...		...	...		...	1,000	
Eastern Bengal Railway Debentures	...	409,700		...	409,700		...	409,700	
Do. Debenture Stock	...	...		...	...		...	...	
Rupee Debt—									
4½ p. c. Loan	...	...		...	...		...	...	
4 p. c. Loans	...	...		2,100	...		2,313	...	
Loans under discharge	1,219,100	...		1,130,800	...		1,147,112	...	
Provincial Debentures	...	...		43,200	...		36,535	...	
Stock Notes	1,000	...		...	...		6,334	...	
Miscellaneous	...	...		...	...		...	...	
Total	1,220,100	409,700	1,629,800	1,176,100	409,700	1,585,800	1,192,294	411,020	1,603,314
Net	..	...	0	...	...	0	...	...	0
P.—Unfunded Debt—									
Special Loans	...	...		200	...		220	...	
Treasury Notes	...	...		3,000	...		2,300	...	
Deposits of Service Funds	63,400	...		70,500	...		69,909	...	
Savings Bank Deposits	3,224,100	...		4,649,300	...		4,633,160	...	
Total	3,287,500	...	3,287,500	4,723,000	...	4,723,000	4,705,589	...	4,705,58[illegible]
Net	...	...	0	...	...	0			0
Q.—Deposits and Advances—									
Balances of Provincial Allotments	976,700	...		664,800	...		323,482	...	
Commission for the Reduction of Debt	500	...		...	...		...	...	
Excluded Local Funds	594,200	...		666,900	...		717,372	...	
Political and Railway Funds	50,000	...		46,400	...		49,351	...	
Departmental and Judicial Deposits	15,210,800	...		14,443,700	...		14,915,051	...	
Advances	7,818,600	3,000		6,680,900	8,100		7,028,718	6,280	
Suspense Accounts	20,100	...		72,600	...		132,473		
Miscellaneous	34,800	...		43,500	...		62,478	...	
Total	24,705,700	3,000	24,708,700	22,624,800	8,100	22,632,900	23,228,925	6,280	23,235,205
Net	...	...	0	...	...	0	...	...	0
Carried over	94,230,700	21,724,800		94,854,300	21,180,800		96,222,967	21,064,878	

Abstract C.—*Details of Receipts and Disbursements*

	Budget Estimate, 1886-87.			Revised Estimate, 1886-87.			Accounts, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward . .	106,025,700	10,026,100		105,719,700	10,370,200		108,316,579	10,373,223	
R Loans to Municipalities, Native States, &c.—	484,400	...	484,400	1,085,200	...	1,085,200	1,136,086	...	1,136,086
Net .	...	...	0	..	...	72,500	...	...	82,826
S Capital Receipts from Railway Companies—									
On Account of Subscribed Capital .	2,300	2,058,200		600	1,293,600		700	4,135,372	
Repayments . .	1,684,700	...		1,768,900	4,500		1,828,137	4,439	
Total .	1,687,000	2,058,200	3,745,200	1,769,500	1,298,100	3,067,600	1,828,837	4,139,811	5,968,648
Net .	...	.	0	...	...	0	...	...	0
T Remittances—									
Inland Money Orders . .	8,250,000	...		10,186,800	...		10,538,900	...	
Other Local Remittances (net) .	...	...		9,900	...		11,175	...	
Other Departmental Accounts . .	485,300	...		582,200	...		143,178	...	
Net Receipts by Civil Treasuries from—									
Post Office .	489,900	...		2,193,200	...		2,122,428	...	
Guaranteed Railways . .	3,649,200	...		3,980,300	...		3,722,951	...	
Net Receipts from Civil Treasuries by—									
Telegraph .	103,400	...		53,000	...		62,548	...	
Marine . .	207,100	...		349,900	...		382,986	...	
Military . .	12,156,000	..		12,701,800	...		13,012,338	..	
Public Works .	4,989,000	...		6,663,600	...		5,289,540	...	
Remittance Account between England and India . .	2,731,300	192,500		2,254,300	228,400		2,211,640	234,859	
Total .	33,061,200	192,500	33,253,700	38,975,000	228,400	39,203,400	37,497,693	234,859	37,732,552
Net .	...	...	0	...	...	1,078,300	...	...	236,551
U Secy. of State's Bills drawn .	...	13,331,400	13,331,400	...	12,000,000	12,000,000	...	12,136,279	12,136,279
Total Receipts .	141,258,300	25,608,200	...	147,549,400	23,896,700	...	148,779,195	26,884,172	
V Opening Balance	12,401,932	4,777,978	...	12,754,478	4,726,585	...	12,754,478	4,726,585	
Grand Total .	153,660,232	30,386,178	...	160,303,878	28,623,285	...	161,533,673	31,610,757	

other than Revenue and Expenditure—continued.

	Budget Estimate, 1886-87.			Revised Estimate, 1886-87.			Accounts, 1886-87.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward .	94,250,700	21,724,800	...	94,854,300	21,180,800		96,222,96	21,064,878	
R.—Loans to Municipalities, Native States, &c.	1,382,000	...	1,382,000	1,012,700	...	1,012,700	1,053,260	...	1,053,200
Net .	...	...	897,600	...	...	0			0
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debenture .	...	1,458,200		...	1,417,800		...	1,417,800	
For Expenditure . .	3,420,900	2,028,100		3,616,200	1,678,500		3,641,145	1,594,076	
Total .	3,420,900	3,486,300	6,907,200	3,616,200	3,096,300	6,712,500	3,641,145	3,011,876	6,653,021
Net .	...		3,162,000	...	...	3,644,900			6,84,373
T.—Remittances—									
Inland Money Orders . .	8,250,000	...		10,186,800	...		10,519,085	...	
Other Departmental Accounts . .	494,400	...		581,700	...		155,388	...	
Net Payments into Civil Treasuries by—									
Post Office .	489,900	...		2,193,200	...		2,137,247	...	
Guaranteed Railways . .	3,649,200	...		3,980,300	...		3,722,951	...	
Net Issues from Civil Treasuries to—									
Telegraph .	103,400	...		53,000	...		62,234	...	
Marine . .	207,100	...		349,900	...		378,399	...	
Military . .	12,156,000	...		12,701,800	...		12,916,977	...	
Public Works .	4,989,000	...		5,618,300	...		5,176,278	...	
Remittance Account between England and India . .	338,800	2,711,300		191,000	2,269,100		174,268	2,253,174	
Total .	30,677,800	2,711,300	33,389,100	35,856,000	2,269,100	38,125,100	35,242,827	2,253,174	37,496,001
Net .	...	...	135,400	...	...	0			0
U.—Secy. of State's Bills paid . .	13,331,400	...	13,331,400	11,948,100	...	11,948,100	12,177,689	...	12,177,689
Total Disbursements . .	143,042,800	27,922,400		147,287,300	26,546,200		148,337,888	26,329,928	
V.-Closing Balance	10,617,432	2,463,778		13,016,578	2,077,085		13,195,785	5,280,829	
Grand Total .	153,660,232	30,386,178		160,303,878	28,623,285		161,533,673	31,610,757	

Abstract [illegible] —*At* [illegible] *of Provincial and Local Savings charged to Revenue and held at the disposal* [illegible] *vincial Governments under their Provincial Contracts.*

A—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1886-87.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1885-86 (by Revised Estimates, 1885-86)	...	303,437	...	84,184	167,604	386,275	160,117	273,423	643,871	2,018,911
Added in 1886-87	...	...	100	...	...	...	...	...	...	100
Spent in 1886-87	...	172,700	...	51,200	6,500	186,300	57,600	42,700	290,200	807,200
Balance at end of 1886-87	...	130,737	100	32,984	161,104	199,975	102,517	230,723	353,671	1,211,811
Revised Estimate, 1886-87.										
Balance at end of 1885-86 (by Accounts)	...	311,715	...	96,983	146,981	446,214	170,463	355,016	710,347	2,237,719
Added in 1886-87	...	...	...	...	...	...	...	32,700	...	32,700
Spent in 1886-87	...	147,200	...	37,100	35,100	149,800	27,400	...	207,900	604,500
Balance at end of 1886-87	...	164,515	...	59,883	111,881	296,414	143,063	387,716	502,447	1,665,919
Accounts, 1886-87										
Balance at end of 1885-86	...	311,715	...	96,983	146,981	446,214	170,463	355,016	710,347	2,237,719
Added in 1886-87	...	...	71,743	...	52,911	...	3,106	78,689	...	206,449
Spent in 1886-87	...	115,656	...	28,576	...	12,408	...	...	161,369	318,009
Balance at end of 1886-87	...	196,059	71,743	68,407	199,892	433,806	173,569	433,705	[illegible],978	2,126,159

B.—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1886-87.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1885-86 (by Revised Estimates, 1885-86)	9,636	59,090	20,800	6,527	179,228	35,858	158,178	374,071	110,765	954,153
Added in 1886-87	...	...	...	1,200	...	...	...	...	...	1,200
Spent in 1886-87	1,700	12,600	20,700	...	67,200	14,000	12,400	27,700	13,200	169,500
Balance at end of 1886-87	7,936	46,490	100	7,727	112,028	21,858	145,778	346,371	97,565	785,853
Revised Estimate, 1886-87.										
Balance at end of 1885-86 (by Accounts)	11,471	69,551	18,865	4,891	218,071	13,893	162,232	469,853	176,545	1,145,372
Added in 1886-87	...	...	2,100	400	...	9,900	5,000	20,000	17,400	54,800
Spent in 1886-87	900	12,300	...	...	47,100	...	...	...	...	60,300
Balance at end of 1886-87	10,571	57,251	20,965	5,291	170,971	23,793	167,232	489,853	193,945	1,139,872
Accounts, 1886-87.	(*a*)	(*a*)	(*a*)			(*a*)	(*a*)		(*a*)	(*a*)
Balance at end of 1885-86	11,470	69,552	18,863	4,891	218,071	13,894	162,233	469,853	176,546	1,145,373
Added in 1886-87	384	...	23,985	...	...	2,288	20,714	65,373	39,954	152,698
Spent in 1886-87	...	3,881	...	1,169	423	...	...	...	...	5,473
Balance at end of 1886-87	11,854	65,671	42,848	3,722	217,648	16,182	182,947	535,226	216,500	1,292,598

(*a*) The differences from last year's closing balance are fraction allowing to conversion of Rupees into Rx.

Government of India Central Printing Office.—No. 474 C. G.—3-4-88.—150.